

FY 2006 School Aid Allowable Growth Rate Senate File 2124

Last Action:

**Senate Appropriations
Committee**

February 16, 2004

An Act relating to education funding, providing for the establishment of the state percent of growth for purposes of the state school foundation program, providing for allocations for textbook and supply acquisition, making appropriations, and providing an applicability date.



Fiscal Services Division
Legislative Services Agency

NOTES ON BILLS AND AMENDMENTS (NOBA)

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**EXECUTIVE SUMMARY
NOTES ON BILLS AND AMENDMENTS**

**SENATE FILE 2124
FY 2006 SCHOOL AID ALLOWABLE GROWTH RATE**

FY 2006 ALLOWABLE GROWTH

- Sets the FY 2006 allowable growth rate at 2.0%. This will increase the school district cost per pupil by \$95 compared to the FY 2005 amount. The FY 2006 State cost per pupil will be \$4,836. (Page 1, Line 1)
- Fiscal Impact: With 2.0% allowable growth:
 - State Aid would total \$1,937.9 million, which is an increase of \$44.7 million (2.4%) compared to FY 2005.
 - Foundation Property Tax would total \$1,031.6 million, which is an increase of \$12.1 million (1.2%) compared to FY 2005.
 - The budget guarantee would total \$32.9 million (this amount is included in the total Foundation Property Tax amount) and 246 school districts would be eligible to receive the budget guarantee.
- Requires the allowable growth percentage to be set one year in advance beginning with the FY 2007 budget year. (Page 1, Line 1)

CAPS ON STATE AID

- Caps the FY 2005 State Aid at \$1,881.7 million, yielding an estimated savings to the General Fund of \$11.5 million. (Page 1, Line 23)
- Caps the FY 2006 State Aid at \$1,926.5 million, yielding an estimated savings to the General Fund of \$11.4 million. (Page 2, Line 2)
- Requires the reductions in State Aid to be distributed on a per pupil basis. (Page 2, Line 16)

SCHOOL DISTRICT INFORMATION

- Allowable growth estimates for individual school districts are available on the Legislative Services Agency website (http://staffweb.legis.state.ia.us/lfb/subcom/ed_standing/spreadsheets.htm). Modification to these estimates are available upon request to the Fiscal Services Division.

ENACTMENT DEADLINE

- Eliminates the 30-day deadline for enacting the FY 2006 allowable growth percentage and the requirement that the allowable growth rate be the only subject matter of the bill for the 2004 Legislative Session. (Page 2, Line 23)

Senate File 2124

Senate File 2124 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section	Description
1	1	1	Amends	Sec. 257.8(1)	Allowable Growth Rate
1	23	2	Adds	Sec. 257.16(5)(a)(1)	FY 2005 School Foundation Aid Appropriation
2	2	2	Adds	Sec. 257.16(5)(a)(2)	FY 2006 School Foundation Aid Appropriation
2	16	2	Adds	Sec. 257.16(5)(b)	Per Pupil Distribution of Reduction
2	23	3	Nwthstnds	Sec. 257.8(1)	Allowable Growth Deadline

1 1 Section 1. Section 257.8, subsection 1, Code Supplement
1 2 2003, is amended to read as follows:
1 3 1. STATE PERCENT OF GROWTH. ~~The state percent of growth~~
1 4 ~~for the budget year beginning July 1, 2003, is two percent.~~
1 5 The state percent of growth for the budget year beginning July
1 6 1, 2004, is two percent. ~~The state percent of growth for the~~
1 7 ~~budget year beginning July 1, 2005, is two percent.~~ The state
1 8 percent of growth for the budget year beginning July 1, 2006,
1 9 and each subsequent budget year shall be established by
1 10 statute which shall be enacted within thirty days of the
1 11 submission in the year preceding the base year of the
1 12 governor's budget under section 8.21. The establishment of
1 13 the state percent of growth for a budget year shall be the
1 14 only subject matter of the bill which enacts the state percent
1 15 of growth for a budget year.

CODE: Sets the FY 2006 school aid allowable growth rate at 2.00%. Beginning with the FY 2007 budget year, the allowable growth rate will be set one year in advance rather than two years in advance.

DETAIL: The FY 2006 State Foundation Aid with 2.00% allowable growth is projected to cost the General Fund \$1,937,908,756. This is an increase of \$44,740,648 compared to the estimated net FY 2005 appropriation.

1 16 Sec. 2. Section 257.16, Code 2003, is amended by adding
1 17 the following new subsection:
1 18 NEW SUBSECTION. 5. a. Notwithstanding subsection 1, the
1 19 amount appropriated from the general fund of the state for
1 20 state foundation and supplementary aid for the fiscal period
1 21 beginning July 1, 2004, and ending June 30, 2006, shall be the
1 22 following:

1 23 (1) For the fiscal year beginning July 1, 2004, the sum of
1 24 one billion eight hundred eighty-one million six hundred
1 25 eighty-eight thousand six hundred twenty-eight dollars. Of
1 26 the amount appropriated pursuant to this subparagraph, ten
1 27 million dollars shall be used by school districts to assist
1 28 with the purchase of public school textbooks and supplies.
1 29 The amount allocated shall be distributed to school districts
1 30 on a per pupil basis, and shall be used exclusively for
1 31 textbook and supply acquisition for public schools. If any
1 32 portion of the moneys received by a school district for
1 33 textbook and supply acquisition remains unexpended at the end
1 34 of the budget year, the remainder shall be carried over to the

CODE: Appropriates \$1,881,688,628 from the General Fund for the FY 2005 State Foundation Aid. Requires \$10,000,000 be used exclusively to purchase public school textbooks and supplies. The funds for textbooks and supplies are to be distributed on a per pupil basis, and amounts remaining at the end of the school year are to carry forward to be used to purchase textbooks and supplies in future years.

DETAIL: Current law authorizes a standing unlimited appropriation for the State Foundation Aid with a 2.00% allowable growth rate. The cost to the General Fund is projected to be \$1,893,168,108. This is an increase of \$120,966,291 compared to the estimated net FY 2004 appropriation. However this language caps the State Foundation Aid

1 35 subsequent budget year and added to the school district's
2 1 textbook and supply acquisition budget for that year.

for FY 2005 and is projected to reduce the cost to the General Fund by \$11,479,480. School districts have the option of offsetting reductions in State Foundation Aid with property tax funds from the Cash Reserve Levy.

2 2 (2) For the fiscal year beginning July 1, 2005, the sum of
2 3 one billion nine hundred twenty-six million five hundred
2 4 twelve thousand nine hundred ninety-four dollars. Of the
2 5 amount appropriated pursuant to this subparagraph, ten million
2 6 dollars shall be used by school districts to assist with the
2 7 purchase of public school textbooks and supplies. The amount
2 8 allocated shall be distributed to school districts on a per
2 9 pupil basis, and shall be used exclusively for textbook and
2 10 supply acquisition for public schools. If any portion of the
2 11 moneys received by a school district for textbook and supply
2 12 acquisition remains unexpended at the end of the budget year,
2 13 the remainder shall be carried over to the subsequent budget
2 14 year and added to the school district's textbook and supply
2 15 acquisition budget for that year.

CODE: Appropriates \$1,926,512,994 from the General Fund for the FY 2006 State Foundation Aid. Requires \$10,000,000 be used exclusively to purchase public school textbooks and supplies. The funds for textbooks and supplies are to be distributed on a per pupil basis, and amounts remaining at the end of the school year are to carry forward to be used to purchase textbooks and supplies in future years.

2 16 b. If the amounts appropriated in this subsection are less
2 17 than the amounts otherwise required pursuant to subsection 1,
2 18 the difference shall be deducted from the payments that
2 19 otherwise would have been required to be made to each school
2 20 district in the same ratio that the budget enrollment of the
2 21 school district for the appropriate budget year bears to the
2 22 total budget enrollment in the state for that budget year.

CODE: Requires payments to schools to be reduced on a per pupil basis if the appropriated amounts are less than those generated by the State Foundation Formula.

2 23 Sec. 3. Notwithstanding the thirty-day deadline and
2 24 restrictions for the enactment of the state percent of growth
2 25 provided in section 257.8, subsection 1, such deadline and
2 26 restrictions shall not apply to the Act enacted which
2 27 establishes the state percent of growth during the 2004
2 28 Regular Session of the Eightieth General Assembly.

CODE: Eliminates the 30-day deadline for enacting the allowable growth percentage and the requirement that the allowable growth rate be the only subject matter of the bill for the 2004 Legislative Session.

2 29 Sec. 4. APPLICABILITY. This Act is applicable for
2 30 computing state aid under the state school foundation program
2 31 for the school budget years beginning July 1, 2004, and July
2 32 1, 2005.

Requires the parameters specified in this Bill be used in computing State School Aid for FY 2005 and FY 2006.

2 33 **EXPLANATION**

2 34 This bill establishes a state percent of growth of 2
2 35 percent for purposes of the state school foundation program
3 1 for the school budget year beginning July 1, 2005.
3 2 The bill provides that for the budget year beginning July
3 3 1, 2006, and each subsequent budget year, the state percent of
3 4 growth shall be established by statute and enacted within 30
3 5 days of the submission of the governor's budget under Code
3 6 section 8.21 in the base year. Currently, Code section 257.8
3 7 provides that the enactment shall be within 30 days of the
3 8 submission of the governor's budget in the year preceding the
3 9 base year. The effect of this change would be to establish
3 10 the state percent of growth during the regular legislative
3 11 session immediately preceding the start of the July 1 budget
3 12 year, rather than during the regular legislative session in
3 13 the previous year.

3 14 The bill also provides for appropriations for the payment
3 15 of state foundation aid and supplementary aid. The bill
3 16 provides that for the fiscal year beginning July 1, 2004, and
3 17 ending June 30, 2005, there is appropriated from the general
3 18 fund of the state pursuant to Code section 257.16 the sum of
3 19 \$1,881,688,628 to pay state foundation aid and supplementary
3 20 aid, and that for the fiscal year beginning July 1, 2005, and
3 21 ending June 30, 2006, there is appropriated from the general
3 22 fund of the state pursuant to Code section 257.16 the sum of
3 23 \$1,926,512,994 to pay state foundation aid and supplementary
3 24 aid. The bill provides that of the amount appropriated for
3 25 the fiscal years beginning July 1, 2004, and July 1, 2005, \$10
3 26 million shall be used by school districts to assist with the
3 27 purchase of public school textbooks and supplies. The bill

3 28 provides that the amount allocated for textbooks and supplies
3 29 shall be distributed on a per pupil basis, shall be used
3 30 exclusively for public school textbook and supply acquisition,
3 31 and that if any portion of the moneys received by a school
3 32 district for textbook and supply acquisition remains
3 33 unexpended at the end of the budget year, the remainder shall
3 34 be carried over to the school district's subsequent budget
3 35 year and added to the textbook and supply acquisition budget
4 1 for that year.
4 2 The bill provides that if the amounts appropriated are less
4 3 than the amounts otherwise required to pay state foundation
4 4 aid and supplementary aid pursuant to Code section 257.16,
4 5 subsection 1, the difference shall be deducted from the
4 6 payments that otherwise would have been made to each school
4 7 district in the same ratio that the budget enrollment of the
4 8 school district for the appropriate budget year bears to the
4 9 total budget enrollment in the state for that budget year.
4 10 The bill includes an exemption to the language in Code
4 11 section 257.8, subsection 1, which states that the
4 12 establishment of the state percent of growth for a budget year
4 13 shall be the only subject matter of the bill which enacts it.
4 14 The bill is applicable for computing state aid under the
4 15 state school foundation program for the school budget years
4 16 beginning July 1, 2004, and July 1, 2005.

4 17 LSB 6421SV 80
4 18 rn/sh/8.1

**Senate File 2124: Estimated FY 2005 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2005 Budget Enrollment	Reduction to FY 2005 State Aid from Formula			Adjusted FY 2005 State Aid	Est. Change in State Aid after Reduction	Est. FY 2005 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2005	
		Est. FY 2005 State Aid from Formula	FY 2005 State Aid from Formula	Est. FY 2005 Budget Guarantee Total					Est. FY 2005 Budget Guarantee Total	Est. Change in Budget Guarantee
Adair-Casey	365.9	\$ 1,274,611	\$ 8,660	\$ 1,265,951	\$ 55,466	\$ 892,498	\$ -49,863	\$ 93,460	\$ -33,723	
Adel-Desoto-Minburn	1,427.1	5,754,953	33,777	5,721,176	190,334	2,700,076	-10,005	16,875	16,875	
AGWSR	839.8	2,794,764	19,877	2,774,887	-67,018	2,668,171	73,585	379,210	153,349	
A-H-S-T	680.4	2,495,666	16,104	2,479,562	108,440	1,554,478	31,591	51,421	51,421	
Akron Westfield	556.8	2,184,119	13,179	2,170,940	189,477	1,316,321	-52,531	127,538	-49,037	
Albert City-Truesdale	280.5	870,421	6,639	863,782	-19,254	974,500	32,138	95,472	59,777	
Albia	1,313.7	5,484,225	31,093	5,453,132	294,477	2,366,825	-19,673	0	-15,308	
Alburnett	621.9	2,429,461	14,719	2,414,742	160,998	1,107,042	-16,470	0	-3,969	
Alden	272.0	774,196	6,438	767,758	11,814	1,125,697	-11,237	296,699	16,105	
Algona	1,298.2	4,793,846	30,726	4,763,120	9,393	3,869,556	31,180	539,766	119,133	
Allamakee	1,490.9	5,690,408	35,287	5,655,121	69,045	3,219,522	150,870	229,014	229,014	
Allison-Bristow	327.2	1,157,191	7,744	1,149,447	40,916	903,013	11,386	135,507	24,339	
Alta	619.9	2,226,311	14,672	2,211,639	242,540	1,270,424	-74,329	0	-75,674	
Ames	4,516.6	13,015,187	106,901	12,908,286	513,701	14,272,172	19,968	307,903	307,903	
Anamosa	1,348.5	5,516,158	31,917	5,484,241	436,916	2,372,145	-94,282	0	-99,666	
Andrew	328.0	1,353,175	7,763	1,345,412	39,917	716,811	4,017	64,217	18,917	
Anita	308.6	1,233,506	7,304	1,226,202	129,095	774,445	-19,491	95,208	-20,334	
Ankeny	6,446.1	24,248,326	152,569	24,095,757	2,246,035	12,296,809	101,054	0	0	
Anthon-Oto	299.4	1,071,004	7,086	1,063,918	2,627	709,013	2,385	43,038	20,687	
Aplington	351.0	1,424,199	8,308	1,415,891	171,685	797,337	-77,114	85,420	15,036	
Armstrong-Ringsted	379.0	1,090,597	8,970	1,081,627	165,058	1,294,160	-119,472	159,886	-99,932	
Ar-We-Va	434.8	1,548,063	10,291	1,537,772	175,484	1,000,166	-87,156	0	-84,092	
Atlantic	1,456.0	5,608,044	34,461	5,573,583	-1,949	3,174,385	71,274	379,893	150,348	
Audubon	718.1	2,527,410	16,996	2,510,414	88,786	1,540,586	2,896	79,254	30,768	
Aurelia	334.3	1,012,648	7,912	1,004,736	37,792	1,058,503	-26,389	139,613	-5,111	
Ballard	1,283.2	5,281,030	30,371	5,250,659	322,396	2,133,843	-3,356	0	0	
Battle Creek-Ida Grove	769.6	2,787,516	18,215	2,769,301	-47,325	1,815,375	88,537	196,968	132,900	
Baxter	348.0	1,360,061	8,237	1,351,824	67,121	643,077	-8,760	0	0	
BCLUW	652.2	2,119,737	15,437	2,104,300	127,410	1,642,520	-25,714	44,220	8,260	
Bedford	553.7	2,273,814	13,105	2,260,709	91,475	1,183,539	-20,392	142,019	-7,780	
Belle Plaine	694.0	2,830,891	16,426	2,814,465	69,051	1,449,780	-28,231	280,477	-3,596	
Bellevue	688.1	2,546,515	16,286	2,530,229	218,913	1,343,756	-59,771	0	-54,261	
Belmond-Klemme	773.6	2,777,003	18,310	2,758,693	123,594	2,211,225	-29,139	388,157	-610	
Bennett	231.8	663,006	5,486	657,520	4,856	800,609	-15,592	158,861	9,537	
Benton	1,658.3	6,180,091	39,249	6,140,842	201,762	3,804,896	-77,273	197,029	3,451	
Bettendorf	4,102.5	15,182,131	97,100	15,085,031	962,928	8,882,228	-186,925	0	-151,475	
Bondurant-Farrar	971.6	3,962,241	22,996	3,939,245	239,493	1,607,054	24,262	0	0	
Boone	2,351.7	9,630,403	55,661	9,574,742	227,731	3,773,379	36,812	116,873	116,873	
Boyden-Hull	617.0	2,393,764	14,603	2,379,161	319,344	1,312,593	17,574	0	0	
Boyer Valley	508.6	1,936,460	12,038	1,924,422	49,157	1,227,310	-5,347	192,590	16,972	
Brooklyn-Guernsey-Malcom	665.7	2,477,499	15,756	2,461,743	201,983	1,356,299	-8,662	0	0	
Burlington	4,729.8	19,695,070	111,947	19,583,123	535,311	8,647,181	-220,749	503,726	102,357	

**Senate File 2124: Estimated FY 2005 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2005 Budget Enrollment	Est. FY 2005 State Aid from Formula	Reduction to FY 2005 State Aid from Formula	Adjusted FY 2005 State Aid	Est. Change in State Aid after Reduction	Est. FY 2005 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2005	
								Budget Guarantee Total	Est. Change in Budget Guarantee
C and M	238.7	787,068	5,650	781,418	109,263	601,135	-71,153	52,854	-68,509
Cal	276.3	887,111	6,540	880,571	23,850	1,066,977	46,693	169,184	67,283
Calamus-Wheatland	536.1	1,987,829	12,689	1,975,140	180,854	1,087,065	-47,321	0	-44,350
Camanche	919.2	3,661,994	21,756	3,640,238	727,903	1,696,381	-485,565	0	0
Cardinal	684.9	2,882,507	16,211	2,866,296	258,832	1,154,922	-144,184	4,698	-148,347
Carlisle	1,454.5	6,283,816	34,426	6,249,390	534,951	2,298,107	43,215	0	0
Carroll	1,853.2	6,213,706	43,862	6,169,844	479,779	4,618,827	-72,876	0	-25,605
Cedar Falls	4,197.9	15,945,494	99,358	15,846,136	892,882	8,332,366	-69,886	0	0
Cedar Rapids	17,655.8	70,096,217	417,886	69,678,331	3,590,909	38,499,734	-574,301	142,898	142,898
Center Point-Urbana	1,109.7	4,508,425	26,265	4,482,160	275,271	1,636,495	-8,829	0	0
Centerville	1,638.9	7,345,470	38,790	7,306,680	202,194	2,955,498	18,591	125,347	125,347
Central	606.9	2,321,560	14,364	2,307,196	181,985	1,255,423	-59,400	86,080	-44,625
Central City	514.3	2,120,096	12,173	2,107,923	34,605	906,328	29,666	57,242	57,242
Central Clinton	1,617.5	6,631,747	38,284	6,593,463	323,140	2,909,060	7,775	45,871	45,871
Central Decatur	751.8	3,383,104	17,794	3,365,310	89,780	1,323,434	16,892	45,771	45,771
Central Lee	1,017.1	4,033,159	24,073	4,009,086	344,897	1,803,127	-240,962	21,518	-132,771
Central Lyon	693.0	2,526,759	16,402	2,510,357	155,749	1,494,329	-40,011	42,234	-22,662
Chariton	1,445.7	6,198,095	34,218	6,163,877	544,032	2,160,804	13,867	0	0
Charles City	1,653.3	6,700,966	39,131	6,661,835	-14,626	3,654,094	157,027	289,746	238,846
Charter Oak-Ute	296.3	1,014,134	7,013	1,007,121	53,028	734,780	-1,321	55,906	10,550
Cherokee	1,102.7	4,539,927	26,099	4,513,828	169,367	2,311,645	-18,528	245,853	9,692
Clarinda Community	974.8	3,664,662	23,072	3,641,590	318,942	1,874,415	-200,133	84,162	-215,743
Clarion-Goldfield	951.0	3,114,014	22,509	3,091,505	276,239	2,373,822	-86,745	0	0
Clarke	1,446.9	5,840,996	34,246	5,806,750	256,740	2,532,587	-36,559	0	0
Clarksville	362.0	1,460,403	8,568	1,451,835	101,632	848,230	-71,900	177,567	-69,664
Clay Central-Everly	487.0	1,389,913	11,527	1,378,386	64,795	1,498,365	-28,650	125,551	13,354
Clear Creek-Amana	1,282.4	4,889,158	30,352	4,858,806	813,197	2,997,389	-198,712	0	0
Clear Lake	1,458.9	5,189,753	34,530	5,155,223	34,048	3,364,464	21,720	114,747	114,747
Clearfield	103.0	335,047	2,438	332,609	-91,345	394,981	31,343	136,403	49,825
Clinton	4,518.7	20,465,788	106,951	20,358,837	1,059,104	7,992,167	-290,732	0	-45,442
Colfax-Mingo	905.4	3,672,462	21,429	3,651,033	-10,701	1,722,131	128,976	161,621	161,621
College	3,379.8	11,378,965	79,995	11,298,970	1,443,579	8,634,137	-128,188	0	0
Collins-Maxwell	551.2	2,086,402	13,046	2,073,356	110,242	1,087,959	-14,894	0	0
Colo-Nesco	573.0	1,938,874	13,562	1,925,312	-24,937	1,572,670	126,568	174,450	174,450
Columbus	1,107.5	4,532,236	26,213	4,506,023	424,093	1,980,051	-31,925	0	0
Coon Rapids-Bayard	497.7	1,839,939	11,780	1,828,159	70,657	1,447,380	-62,142	329,294	-23,896
Corning	596.7	2,355,443	14,123	2,341,320	-5,770	1,429,669	108,109	140,861	140,861
Corwith-Wesley	223.1	807,765	5,280	802,485	-37,638	691,215	18,974	46,518	46,518
Council Bluffs	9,820.2	42,156,900	232,429	41,924,471	1,933,063	17,230,352	-82,975	0	0
Creston	1,470.3	6,219,230	34,800	6,184,430	387,196	2,685,339	5,541	45,208	45,208
Dallas Center-Grimes	1,559.6	5,444,757	36,913	5,407,844	381,280	3,352,032	-15,018	0	0
Danville	468.5	1,741,384	11,089	1,730,295	151,460	978,541	-85,529	47,583	-81,394

**Senate File 2124: Estimated FY 2005 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2005 Budget Enrollment	Est. FY 2005 State Aid from Formula	Reduction to FY 2005 State Aid from Formula	Adjusted FY 2005 State Aid	Est. Change in State Aid after Reduction	Est. FY 2005 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2005	
								Budget Guarantee Total	Est. Change in Budget Guarantee
Davenport	16,969.3	68,426,364	401,638	68,024,726	3,035,136	33,883,173	-115,379	113,806	113,806
Davis County	1,280.4	5,252,461	30,305	5,222,156	451,534	2,199,476	2,524	0	-4,905
Decorah	1,467.3	5,231,152	34,729	5,196,423	84,566	3,393,290	-94,321	163,994	10,354
Deep River-Millersburg	218.3	745,460	5,167	740,293	4,101	537,196	23,591	37,161	37,161
Delwood	243.0	952,480	5,751	946,729	-73,755	664,126	50,209	160,832	81,070
Denison	1,829.2	8,028,935	43,294	7,985,641	899,398	2,759,269	74,976	0	0
Denver	706.0	2,721,247	16,710	2,704,537	144,903	1,285,271	-136,347	38,041	-120,548
Des Moines Independent	32,139.4	148,917,139	760,691	148,156,448	7,445,320	61,746,766	238,145	49,512	49,512
Diagonal	97.0	397,905	2,296	395,609	57,841	385,008	-30,870	138,939	-29,118
Dike-New Hartford	819.6	3,119,049	19,399	3,099,650	371,655	1,490,385	-46,861	0	-63,440
Dows	163.1	468,315	3,860	464,455	10,207	780,862	14,940	183,822	32,299
Dubuque	10,121.1	41,705,874	239,551	41,466,323	3,455,213	22,027,805	-151,807	0	0
Dunkerton	514.8	1,980,120	12,185	1,967,935	204,662	924,284	-38,026	0	-47,213
Durant	620.2	2,210,068	14,679	2,195,389	132,756	1,359,119	-17,400	0	0
Eagle Grove	943.6	3,817,227	22,334	3,794,893	215,632	2,017,479	-62,669	26,534	26,534
Earlham	568.3	2,075,029	13,451	2,061,578	96,847	1,077,229	-6,555	0	0
East Buchanan	591.5	2,203,095	14,000	2,189,095	99,354	1,274,289	-57,742	55,847	-33,791
East Central	409.8	1,626,306	9,699	1,616,607	-29,402	1,013,947	33,667	110,459	61,167
East Greene	424.0	1,574,506	10,035	1,564,471	35,068	1,126,102	-17,153	136,742	6,436
East Marshall	748.9	2,831,110	17,725	2,813,385	57,285	1,994,106	-12,172	294,450	24,926
East Monona	169.0	600,829	4,000	596,829	53,650	513,636	-21,328	84,706	-17,047
East Union	508.2	1,974,246	12,028	1,962,218	45,352	1,237,564	-34,318	189,601	-12,733
Eastern Allamakee	495.4	1,588,331	11,725	1,576,606	159,130	1,290,460	-99,976	59,866	2,122
Eddyville-Blakesburg	782.3	2,568,295	18,516	2,549,779	390,795	2,104,680	-315,472	46,275	-20,260
Edgewood-Colesburg	512.7	1,906,056	12,135	1,893,921	-33,365	1,215,928	51,513	247,001	83,371
Eldora-New Providence	662.2	2,586,873	15,673	2,571,200	105,579	1,471,264	94,580	139,135	139,135
Elk Horn-Kimballton	305.0	1,144,230	7,219	1,137,011	-11,062	664,467	14,551	111,053	26,706
Emmetsburg	700.8	2,576,740	16,587	2,560,153	-35,610	2,134,862	-845	389,835	57,064
English Valleys	471.0	1,748,539	11,148	1,737,391	-20,276	1,144,913	40,505	69,053	69,053
Essex	264.5	925,031	6,260	918,771	-18,983	577,211	27,396	49,193	42,100
Estherville Lincoln	1,419.2	5,880,105	33,590	5,846,515	129,475	2,937,031	-51,708	337,807	-2,944
Exira	328.1	1,209,009	7,766	1,201,243	55,101	840,018	3,181	142,938	7,521
Fairfield	2,077.0	7,993,579	49,159	7,944,420	630,051	3,826,197	-36,849	0	0
Farragut	299.5	914,512	7,089	907,423	33,197	950,911	-31,739	150,150	-18,026
Forest City	1,391.9	6,081,354	32,944	6,048,410	418,035	2,309,678	-66,243	0	-9,444
Fort Dodge	4,169.9	17,125,408	98,695	17,026,713	707,449	8,723,144	-203,705	23,870	-128,820
Fort Madison	2,509.4	10,179,590	59,394	10,120,196	165,024	5,166,671	136,525	248,493	248,493
Fox Valley	164.2	598,084	3,886	594,198	1,983	514,086	-1,962	142,915	9,796
Fredericksburg	318.0	1,119,212	7,527	1,111,685	-17,107	870,735	10,858	186,230	56,638
Fremont	179.8	611,670	4,256	607,414	1,086	523,220	-7,556	103,258	5,271
Fremont-Mills	447.3	1,624,982	10,587	1,614,395	91,554	1,000,512	-14,042	77,092	-3,220
Galva-Holstein	570.8	1,857,928	13,510	1,844,418	10,044	1,385,839	51,920	70,029	70,029

**Senate File 2124: Estimated FY 2005 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2005 Budget Enrollment	Est. FY 2005 State Aid from Formula	Reduction to FY 2005 State Aid from Formula	Adjusted FY 2005 State Aid	Est. Change in State Aid after Reduction	Est. FY 2005 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2005 Budget Guarantee Total	Est. Change in Budget Guarantee
Garnavillo	215.2	734,656	5,093	729,563	13,379	899,383	-16,963	258,605	1,451
Garner-Hayfield	817.1	3,214,970	19,340	3,195,630	276,350	1,430,516	-109,901	0	-97,742
George-Little Rock	499.5	1,809,949	11,822	1,798,127	71,572	1,136,300	-3,029	38,591	-59,573
Gilbert	958.9	3,775,191	22,696	3,752,495	485,352	1,854,889	31,773	0	0
Gilmore City-Bradgate	181.0	517,105	4,284	512,821	-30,802	795,172	-13,676	237,933	5,361
Gladbrook-Reinbeck	836.5	3,087,769	19,799	3,067,970	130,859	1,798,432	21,671	60,709	60,709
Glenwood	2,024.5	8,076,278	47,917	8,028,361	453,916	3,657,915	-4,670	0	0
Glidden-Ralston	403.5	1,362,143	9,550	1,352,593	107,274	919,687	-65,802	18,133	-48,842
GMG	402.2	1,370,243	9,519	1,360,724	100,196	935,275	-12,287	0	0
Graettinger	272.1	968,008	6,440	961,568	-3,150	665,227	14,862	79,209	31,430
Grand	177.8	509,863	4,208	505,655	47,031	528,995	-62,608	61,512	-51,480
Greene	357.1	1,212,995	8,452	1,204,543	54,706	893,266	-38,221	61,261	-19,300
Grinnell-Newburg	1,792.5	6,785,555	42,426	6,743,129	443,483	3,543,435	-182,534	0	-69,407
Griswold	676.8	2,388,595	16,019	2,372,576	-12,195	1,598,406	90,661	124,611	124,611
Grundy Center	634.1	2,314,567	15,008	2,299,559	174,387	1,356,810	-85,075	0	-70,571
Guthrie Center	515.1	1,888,168	12,192	1,875,976	180,880	1,048,644	-3,456	0	0
Guttenberg	503.3	1,911,506	11,912	1,899,594	37,890	1,240,229	29,221	89,710	59,405
Hamburg	322.8	1,173,955	7,640	1,166,315	-10,203	877,131	96,033	112,649	112,649
Hampton-Dumont	1,227.4	4,761,717	29,051	4,732,666	147,207	2,633,749	46,002	80,919	80,919
Harlan	1,567.3	6,100,949	37,096	6,063,853	89,991	3,315,209	-85,347	156,305	-37,019
Harmony	466.5	1,848,701	11,041	1,837,660	-60,588	1,075,967	53,008	281,425	85,237
Harris-Lake Park	297.2	827,527	7,034	820,493	11,553	1,035,666	11,779	111,160	37,873
Hartley-Melvin-Sanborn	810.3	2,993,146	19,179	2,973,967	95,487	1,948,763	2,359	163,739	32,744
Highland	629.7	2,459,904	14,904	2,445,000	78,474	1,232,651	-1,885	25,162	25,162
Hinton	573.3	1,959,168	13,569	1,945,599	78,571	1,172,567	-65,813	16,256	-50,475
H-L-V	424.1	1,427,177	10,038	1,417,139	8,767	1,144,219	32,721	66,534	66,534
Howard-Winneshiek	1,533.0	5,840,643	36,284	5,804,359	565,376	3,556,451	-139,138	0	-124,007
Hubbard-Radcliffe	496.1	1,390,776	11,742	1,379,034	27,054	1,636,541	22,489	197,336	64,741
Hudson	739.2	3,188,143	17,496	3,170,647	161,036	1,369,900	-31,929	77,970	77,970
Humboldt	1,288.1	4,602,756	30,487	4,572,269	229,112	3,079,365	-99,630	193,393	-60,871
IKM	500.0	1,726,015	11,834	1,714,181	97,672	1,346,335	-46,642	72,835	-30,184
Independence	1,507.2	6,198,170	35,673	6,162,497	250,505	2,879,834	-63,454	181,472	-23,217
Indianola	3,174.8	12,923,256	75,143	12,848,113	687,204	5,674,684	-9,595	0	0
Interstate 35	818.5	3,266,577	19,373	3,247,204	239,666	1,400,328	-1,238	0	0
Iowa City	10,943.2	38,389,485	259,009	38,130,476	3,460,357	26,138,300	-142,618	0	0
Iowa Falls	1,082.8	4,186,484	25,628	4,160,856	158,965	2,190,854	-4,906	44,143	38,669
Iowa Valley	680.1	2,773,250	16,097	2,757,153	130,220	1,239,280	-50,526	8,265	8,265
Janesville Consolidated	357.3	1,405,843	8,457	1,397,386	207,349	705,386	-59,473	0	-72,997
Jefferson-Scranton	1,155.8	4,411,806	27,356	4,384,450	177,106	2,858,867	-101,759	416,171	-59,131
Jesup	813.6	3,075,944	19,257	3,056,687	38,368	1,634,713	-5,747	71,533	28,191
Johnston	4,613.2	16,545,807	109,187	16,436,620	2,077,966	9,064,870	135,195	0	0
Keokuk	2,302.0	9,737,108	54,485	9,682,623	786,031	4,215,581	-82,254	0	0

**Senate File 2124: Estimated FY 2005 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2005 Budget Enrollment	Est. FY 2005 State Aid from Formula	Reduction to FY 2005 State Aid from Formula	Adjusted FY 2005 State Aid	Est. Change in State Aid after Reduction	Est. FY 2005 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2005	
								Budget Guarantee Total	Est. Change in Budget Guarantee
Keota	397.6	1,130,312	9,411	1,120,901	66,480	1,181,313	-21,629	41,008	7,733
Kingsley-Pierson	502.0	1,735,609	11,882	1,723,727	143,390	1,100,749	-3,177	0	0
Knoxville	2,072.7	8,728,584	49,058	8,679,526	683,395	3,325,936	-57,328	0	-90,821
Lake Mills	691.0	2,429,651	16,355	2,413,296	-45,633	1,669,332	129,638	171,595	171,595
Lamoni	369.0	1,490,156	8,734	1,481,422	160,085	661,794	-70,357	0	-74,811
Laurens-Marathon	435.0	1,496,854	10,296	1,486,558	65,177	1,148,255	-40,410	140,506	-17,953
Lawton-Bronson	601.1	2,197,133	14,227	2,182,906	-36,120	1,136,857	-24,578	42,606	8,619
Le Mars	2,299.3	8,496,336	54,421	8,441,915	531,484	4,427,190	-25,036	0	0
Lenox	349.9	1,401,165	8,282	1,392,883	-21,739	812,191	40,423	116,772	61,853
Lewis Central	2,464.7	8,973,275	58,336	8,914,939	387,182	5,145,340	-75,389	36,974	-40,207
Lineville-Clio	104.8	397,760	2,480	395,280	57,825	254,878	-5,639	0	-7,833
Linn-Mar	5,412.8	20,103,319	128,113	19,975,206	2,013,312	10,199,136	29,117	0	0
Lisbon	640.0	2,505,422	15,148	2,490,274	184,232	983,552	-4,785	0	0
Logan-Magnolia	674.1	2,653,399	15,955	2,637,444	192,384	1,110,132	3,132	0	0
Lone Tree	391.7	1,272,977	9,271	1,263,706	54,312	989,559	-3,179	71,144	8,654
Louisa-Muscatine	888.5	3,399,686	21,029	3,378,657	597,861	1,657,376	-307,127	0	0
LuVerne	115.0	271,635	2,722	268,913	81,770	429,590	-54,141	0	-56,531
Lynnville-Sully	488.5	1,646,345	11,562	1,634,783	76,005	1,208,331	-29,997	58,958	-4,572
Madrid	568.8	2,332,986	13,463	2,319,523	161,335	934,677	-80,656	71,598	-77,586
Malvern	383.7	1,379,718	9,082	1,370,636	-34,713	903,051	16,415	37,545	37,545
Manning	477.0	1,887,924	11,290	1,876,634	58,766	1,035,283	27,167	119,775	64,739
Manson Northwest Webster	785.1	2,491,898	18,582	2,473,316	56,617	2,201,674	-25,766	177,895	12,679
Maple Valley	592.3	2,304,662	14,019	2,290,643	149,632	1,222,715	-24,407	1,629	-13,696
Maquoketa	1,528.7	6,583,302	36,182	6,547,120	318,364	2,755,810	-22,019	0	0
Maquoketa Valley	934.9	3,307,601	22,128	3,285,473	298,006	1,906,393	-182,310	28,156	-165,422
Marcus-Meriden-Cleghorn	598.4	1,889,572	14,163	1,875,409	234,428	1,611,564	-134,181	0	-55,694
Marion Independent	1,790.4	7,356,976	42,376	7,314,600	491,673	3,243,265	-21,075	0	0
Marshalltown	5,173.7	22,706,551	122,454	22,584,097	1,343,359	8,791,008	-94,631	0	0
Martensdale-St Marys	501.8	2,105,218	11,877	2,093,341	119,117	927,222	-15,317	23,125	-12,518
Mason City	4,297.6	18,508,338	101,718	18,406,620	452,363	9,458,391	86,854	84,911	28,192
Mediapolis	907.6	3,301,422	21,482	3,279,940	122,617	1,954,585	-21,230	84,060	82,109
Melcher-Dallas	422.3	1,924,747	9,995	1,914,752	-98,003	756,425	129,400	153,111	153,111
Meservey-Thornton	196.1	587,464	4,641	582,823	53,444	527,638	-8,805	0	0
MFL MarMac	991.2	3,902,079	23,460	3,878,619	188,906	1,906,650	-133,020	101,952	-104,447
Midland	682.7	2,496,609	16,158	2,480,451	43,160	2,210,357	30,310	308,169	159,961
Mid-Prairie	1,254.0	4,530,625	29,680	4,500,945	366,993	2,606,757	-32,524	0	0
Missouri Valley	951.3	3,834,778	22,516	3,812,262	-70,624	1,882,598	97,733	144,933	144,933
MOC-Floyd Valley	1,350.3	4,482,810	31,960	4,450,850	291,674	3,265,137	-104,988	0	-52,180
Montezuma	553.9	1,924,350	13,110	1,911,240	142,779	1,438,371	34,138	47,936	47,936
Monticello	1,040.2	3,700,580	24,620	3,675,960	142,373	2,452,869	8,181	100,894	88,622
Moravia	312.5	1,232,639	7,396	1,225,243	-467	649,347	-21,956	80,012	17,359
Mormon Trail	315.5	1,311,700	7,467	1,304,233	175,487	727,567	-30,838	0	-41,456

**Senate File 2124: Estimated FY 2005 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2005 Budget Enrollment	Est. FY 2005 State Aid from Formula	Reduction to FY 2005 State Aid from Formula	Adjusted FY 2005 State Aid	Est. Change in State Aid after Reduction	Est. FY 2005 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2005 Budget Guarantee Total	Est. Change in Budget Guarantee
Morning Sun	224.0	911,404	5,302	906,102	-5,303	497,236	12,209	80,530	25,996
Moulton-Udell	279.6	1,157,264	6,618	1,150,646	97,029	532,810	-59,941	73,944	-55,600
Mount Ayr	665.0	2,719,644	15,740	2,703,904	-220,773	1,982,658	259,435	562,272	330,083
Mount Pleasant	2,108.5	8,416,387	49,905	8,366,482	624,953	3,682,779	-7,318	0	0
Mount Vernon	1,051.9	4,240,698	24,897	4,215,801	297,539	1,620,201	-74,221	0	-65,473
Murray	310.2	1,201,532	7,342	1,194,190	-10,584	587,976	37,616	64,437	47,813
Muscatine	5,557.6	23,587,252	131,540	23,455,712	1,282,965	9,604,361	-20,019	0	0
Nashua-Plainfield	794.1	2,979,448	18,795	2,960,653	100,844	1,652,368	-40,150	69,385	-14,921
Nevada	1,519.6	6,092,935	35,967	6,056,968	189,137	3,012,290	-92,028	129,031	-44,108
New Hampton	1,125.0	3,808,896	26,627	3,782,269	146,519	2,983,658	-42,827	282,658	38,269
New London	559.2	2,232,544	13,235	2,219,309	-7,418	1,010,580	49,636	69,284	69,284
New Market	180.5	739,695	4,272	735,423	43,649	361,872	-27,745	30,045	-26,175
Newell-Fonda	447.4	1,417,712	10,589	1,407,123	-16,808	1,253,989	16,280	94,456	54,005
Newton	3,396.8	13,910,503	80,397	13,830,106	667,953	6,695,011	-142,614	130,222	28,409
Nishna Valley	251.0	696,276	5,941	690,335	141,089	1,099,697	-141,504	285,626	-103,229
Nodaway Valley	830.1	3,146,250	19,647	3,126,603	65,932	1,709,162	-44,193	45,494	-19,475
Nora Springs-Rock Falls	427.1	1,641,330	10,109	1,631,221	76,008	943,201	-38,158	116,719	-20,294
North Cedar	1,021.2	3,696,036	24,170	3,671,866	258,781	2,210,013	-27,587	0	0
North Central	551.2	2,052,484	13,046	2,039,438	248,352	1,243,700	-111,252	76,780	-84,004
North Fayette	1,019.2	3,898,227	24,123	3,874,104	-9,582	2,379,319	39,246	408,443	108,826
North Iowa	624.0	2,020,510	14,769	2,005,741	12,154	1,904,853	91,186	147,499	147,499
North Kossuth	399.6	1,211,888	9,458	1,202,430	-23,871	1,344,520	64,681	106,006	98,235
North Linn	787.8	3,052,996	18,646	3,034,350	192,509	1,476,040	-16,265	0	0
North Mahaska	557.0	1,927,199	13,183	1,914,016	82,555	1,399,595	16,297	38,240	33,422
North Polk	953.7	3,656,986	22,573	3,634,413	161,781	1,661,512	-16,193	0	0
North Scott	2,945.7	11,066,829	69,720	10,997,109	724,333	6,229,990	9,015	0	0
North Tama County	529.6	1,694,233	12,535	1,681,698	104,212	1,280,708	-1,635	29,350	29,350
North Winneshiek	353.8	1,401,413	8,374	1,393,039	148,705	823,555	-101,882	41,818	-99,365
Northeast	648.6	2,407,471	15,351	2,392,120	17,434	1,538,959	5,026	106,425	41,334
Northeast Hamilton	308.0	869,459	7,290	862,169	72,579	1,050,911	-5,883	20,259	18,733
Northwood-Kensett	541.6	1,977,469	12,819	1,964,650	193,950	1,328,781	-96,835	24,873	-105,646
Norwalk	2,185.8	9,836,643	51,735	9,784,908	520,047	3,247,527	20,191	0	0
Odebolt-Arthur	406.4	1,363,889	9,619	1,354,270	-32,417	1,128,316	35,514	167,277	63,072
Oelwein	1,521.4	6,519,865	36,009	6,483,856	83,454	2,812,849	78,569	181,324	131,838
Ogden	785.5	2,769,787	18,592	2,751,195	297,460	1,650,136	4,379	0	0
Okoboji	997.1	2,120,120	23,600	2,096,520	310,817	3,658,530	-105,669	0	-38,475
Olin Consolidated	325.6	1,276,812	7,706	1,269,106	139,999	626,821	-24,397	0	-21,319
Orient-Macksburg	305.8	995,606	7,238	988,368	85,019	806,960	-41,803	25,984	-32,256
Osage	1,028.5	3,802,531	24,343	3,778,188	273,816	2,109,964	-129,211	0	-75,207
Oskaloosa	2,498.1	9,984,720	59,126	9,925,594	344,321	5,142,192	201,565	280,941	280,941
Ottumwa	4,889.3	21,543,798	115,722	21,428,076	791,253	6,589,060	-74,750	0	0
Panorama	768.2	2,449,369	18,182	2,431,187	199,862	1,849,586	-22,842	0	0

**Senate File 2124: Estimated FY 2005 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2005 Budget Enrollment	Est. FY 2005 State Aid from Formula	Reduction to FY 2005 State Aid from Formula	Adjusted FY 2005 State Aid	Est. Change in State Aid after Reduction	Est. FY 2005 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2005 Budget Guarantee Total	Est. Change in Budget Guarantee
Parkersburg	465.0	1,959,507	11,006	1,948,501	253,643	926,542	-143,363	110,192	-60,137
Paton-Churdan	232.2	681,441	5,496	675,945	111,671	687,591	-1,977	0	0
PCM	996.2	3,979,777	23,579	3,956,198	288,450	1,904,265	-166,548	0	-168,162
Pekin	754.0	2,713,879	17,846	2,696,033	164,923	1,531,662	-32,489	0	0
Pella	2,084.3	7,411,152	49,332	7,361,820	248,433	4,232,353	45,164	122,271	122,271
Perry	1,824.7	7,632,893	43,188	7,589,705	250,963	3,258,092	-46,602	0	0
Pleasant Valley	3,164.3	11,539,626	74,894	11,464,732	1,847,896	6,594,324	-980,148	0	0
Pleasantville	658.0	2,792,586	15,574	2,777,012	28,077	1,210,666	22,132	87,730	40,610
Pocahontas Area	714.8	2,540,392	16,918	2,523,474	52,939	2,220,136	-1,128	300,607	54,781
Pomeroy-Palmer	291.0	790,325	6,888	783,437	-6,829	1,014,948	12,863	139,283	37,344
Postville	647.9	2,537,503	15,335	2,522,168	147,362	1,313,455	-84,346	53,526	-48,956
Prairie Valley	798.0	2,632,707	18,887	2,613,820	129,605	2,156,456	-71,811	78,156	-30,927
Prescott	115.3	404,666	2,729	401,937	43,841	297,014	-4,666	5,703	-2,675
Preston	343.0	1,404,422	8,118	1,396,304	149,585	648,271	-82,298	12,578	-51,889
Red Oak	1,335.9	5,310,195	31,619	5,278,576	303,240	2,576,585	-133,451	15,425	-124,093
Remsen-Union	432.9	1,079,604	10,246	1,069,358	102,664	1,574,461	-64,056	192,279	-41,080
Riceville	425.0	1,194,537	10,059	1,184,478	67,719	1,306,279	-998	134,797	31,021
River Valley	492.2	1,701,109	11,650	1,689,459	61,458	1,373,133	-8,101	231,488	12,330
Riverside	717.2	2,517,555	16,975	2,500,580	154,093	1,713,194	-112,747	58,343	-91,309
Rock Valley	530.6	1,887,989	12,559	1,875,430	210,659	1,235,222	-58,045	0	-32,829
Rockwell City-Lytton	559.3	1,768,582	13,238	1,755,344	199,566	1,412,043	-109,726	5,505	-101,641
Rockwell-Swaledale	411.3	1,508,859	9,735	1,499,124	1,188	998,301	36,609	84,303	59,866
Roland-Story	1,080.5	4,128,773	25,574	4,103,199	141,988	1,975,631	8,726	65,219	65,219
Rudd-Rockford-Marble Rk	637.8	2,136,899	15,096	2,121,803	-27,564	1,447,363	46,503	89,100	89,100
Russell	199.5	817,601	4,722	812,879	74,158	379,363	-3,344	38,325	-2,361
Ruthven-Ayrshire	261.0	906,226	6,177	900,049	14,229	643,317	-19,275	74,541	-9,245
Sac	495.2	1,746,786	11,721	1,735,065	-54,299	1,033,707	73,992	116,859	116,859
Saydel	1,449.6	5,510,970	34,310	5,476,660	241,235	3,672,785	-27,138	21,669	21,669
Schaller-Crestland	466.4	1,557,825	11,039	1,546,786	40,149	1,318,818	27,527	191,210	53,254
Schleswig	294.8	971,683	6,977	964,706	45,711	698,531	-67,393	42,216	-53,953
Sentral	232.1	682,331	5,493	676,838	98,633	990,706	-83,134	263,142	-69,907
Sergeant Bluff-Luton	1,253.4	4,204,218	29,666	4,174,552	336,616	3,272,401	-45,717	0	0
Seymour	364.2	1,397,238	8,620	1,388,618	121,618	694,920	-111,232	26,132	-105,100
Sheffield-Chapin	339.2	1,213,602	8,028	1,205,574	44,235	815,147	13,243	26,268	26,268
Sheldon	1,070.1	3,858,134	25,328	3,832,806	351,965	2,349,691	-30,089	0	-27,069
Shenandoah	1,047.1	4,116,400	24,783	4,091,617	353,922	1,973,740	-199,031	0	-66,883
Sibley-Ocheyedan	907.2	3,446,702	21,472	3,425,230	184,375	1,925,093	17,971	52,565	52,565
Sidney	385.7	1,441,530	9,129	1,432,401	35,976	911,537	-15,984	100,879	-2,343
Sigourney	659.3	2,786,792	15,605	2,771,187	71,749	1,515,182	18,019	210,712	44,244
Sioux Center	911.2	3,341,786	21,567	3,320,219	301,887	2,251,952	-2,819	0	0
Sioux Central	444.0	1,390,357	10,509	1,379,848	-91,816	1,594,365	86,451	374,080	136,305
Sioux City	14,405.2	63,045,737	340,949	62,704,788	3,617,903	21,874,149	79,769	0	0

**Senate File 2124: Estimated FY 2005 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2005 Budget Enrollment	Est. FY 2005 State Aid from Formula	Reduction to FY 2005 State Aid from Formula	Adjusted FY 2005 State Aid	Est. Change in State Aid after Reduction	Est. FY 2005 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2005	
								Budget Guarantee Total	Est. Change in Budget Guarantee
Solon	1,167.5	4,432,889	27,633	4,405,256	380,609	2,147,596	-3,888	0	0
South Clay	198.0	556,678	4,686	551,992	33,722	583,934	-25,506	857	-13,745
South Hamilton	759.9	2,561,052	17,986	2,543,066	147,413	1,850,371	-60,191	0	-29,528
South O'Brien Community	720.6	2,264,618	17,056	2,247,562	-86,768	2,435,504	87,780	363,555	149,734
South Page	317.6	1,166,713	7,517	1,159,196	-9,469	809,890	-5,202	171,193	10,007
South Tama County	1,728.1	7,297,625	40,902	7,256,723	773,246	3,198,859	33,281	0	0
South Winneshiek	700.6	2,700,585	16,582	2,684,003	139,485	1,452,420	-98,347	0	-75,952
Southeast Polk	4,867.8	20,061,595	115,213	19,946,382	1,881,100	8,894,038	151,303	0	0
Southeast Warren	592.1	2,557,340	14,014	2,543,326	141,196	1,098,270	-2,140	0	0
Southeast Webster	490.6	1,810,502	11,612	1,798,890	41,842	1,274,720	759	115,948	25,185
Southern Cal	594.5	1,946,031	14,071	1,931,960	82,517	1,805,300	-31,716	224,930	-3,769
Spencer	2,005.1	7,807,438	47,458	7,759,980	500,656	3,912,373	-161,391	0	-135,844
Spirit Lake	1,217.1	3,264,501	28,807	3,235,694	315,068	3,817,485	-146,375	0	-80,190
Springville	480.6	1,922,886	11,375	1,911,511	85,280	852,274	-8,323	4,371	4,371
St Ansgar	762.3	2,505,452	18,042	2,487,410	274,307	1,769,022	-164,492	11,567	-141,822
Stanton	254.1	943,813	6,014	937,799	63,804	504,062	-29,137	59,711	-25,618
Starmont	797.5	3,121,863	18,876	3,102,987	39,249	1,951,458	2,839	260,491	46,539
Storm Lake	1,954.4	8,470,698	46,258	8,424,440	711,703	3,588,476	34,610	0	0
Stratford	223.7	844,681	5,295	839,386	95,385	508,270	10,673	0	-1,001
Sumner	667.0	2,320,432	15,787	2,304,645	127,781	1,499,305	-84,389	39,572	-61,780
Terrell	198.1	567,902	4,689	563,213	-7,027	723,252	10,226	104,328	29,953
Tipton	843.5	3,088,562	19,964	3,068,598	196,555	1,797,489	-115,553	54,898	-95,353
Titonka Consolidated	227.0	767,239	5,373	761,866	79,243	583,981	-4,377	0	0
Treynor	555.5	1,976,404	13,148	1,963,256	184,730	1,057,327	5,170	0	0
Tri-Center	754.8	2,827,845	17,865	2,809,980	74,463	1,510,636	12,554	36,030	36,030
Tri-County	353.4	1,340,521	8,364	1,332,157	-8,876	950,690	7,348	146,542	29,867
Tripoli	505.0	1,879,478	11,953	1,867,525	64,394	1,017,428	1,573	19,309	19,309
Turkey Valley	587.0	2,126,249	13,893	2,112,356	40,663	1,297,303	-18,771	92,522	16,984
Twin Cedars	471.8	1,916,906	11,167	1,905,739	108,552	917,983	-47,874	44,601	-46,484
Twin Rivers	201.0	523,667	4,757	518,910	-89,936	845,073	45,981	194,153	104,424
Underwood	714.0	2,622,132	16,899	2,605,233	178,554	1,334,316	-3,707	0	0
Union	1,241.1	4,565,339	29,375	4,535,964	345,539	2,637,120	-16,352	0	0
United	382.3	879,863	9,048	870,815	-19,119	1,521,795	7,972	255,818	55,476
Urbandale	3,072.7	10,701,808	72,726	10,629,082	596,963	6,949,520	-129,520	18,079	-81,407
Valley	563.7	2,242,721	13,342	2,229,379	161,960	1,121,114	-114,705	103,406	-105,953
Van Buren	651.1	2,641,518	15,411	2,626,107	14,002	1,472,728	102,422	134,487	134,487
Van Meter	512.5	1,797,045	12,130	1,784,915	24,764	1,194,633	54,964	73,334	73,334
Ventura	290.1	532,926	6,866	526,060	123,736	1,127,213	-64,135	15,390	-46,364
Villisca	411.5	1,562,684	9,740	1,552,944	-20,305	932,135	60,147	131,224	84,266
Vinton-Shellsburg	1,978.7	8,154,764	46,833	8,107,931	540,465	3,323,484	-14,338	0	0
Waco	544.4	2,097,637	12,885	2,084,752	18,970	1,409,197	-170	166,515	36,807
Wall Lake View Auburn	578.3	1,927,056	13,687	1,913,369	77,709	1,436,132	-535	107,314	27,734

**Senate File 2124: Estimated FY 2005 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2005 Budget Enrollment	Est. FY 2005 State Aid from Formula	Reduction to FY 2005 State Aid from Formula	Adjusted FY 2005 State Aid	Est. Change in State Aid after Reduction	Est. FY 2005 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2005 Budget Guarantee Total	Est. Change in Budget Guarantee
Walnut	276.4	932,963	6,542	926,421	100,270	584,801	-45,961	0	-24,557
Wapello	820.0	3,178,168	19,408	3,158,760	250,690	1,621,349	-3,697	0	0
Wapsie Valley	705.1	2,712,887	16,689	2,696,198	-6,856	1,440,431	88,797	128,241	128,241
Washington	1,794.0	7,343,009	42,461	7,300,548	447,700	3,335,256	-38,179	0	0
Waterloo	11,029.3	47,728,717	261,047	47,467,670	2,473,018	21,111,666	-43,254	0	0
Waukee	3,562.8	13,249,010	84,326	13,164,684	3,192,923	6,784,065	360,939	0	0
Waverly-Shell Rock	1,917.1	7,025,467	45,375	6,980,092	376,893	3,808,044	-34,106	0	0
Wayne	607.7	2,378,376	14,383	2,363,993	-55,968	1,523,711	75,017	287,348	129,548
Webster City	1,662.7	6,562,807	39,354	6,523,453	501,348	3,370,326	-83,575	0	-19,112
West Bend-Mallard	373.0	1,124,443	8,828	1,115,615	52,737	1,283,861	-35,242	180,537	-16,679
West Branch	797.4	2,844,503	18,873	2,825,630	205,116	1,743,538	-22,314	0	0
West Burlington Ind	485.0	1,901,968	11,479	1,890,489	139,504	972,461	-59,952	71,327	71,327
West Central	348.0	1,101,737	8,237	1,093,500	59,424	984,264	-78,672	15,577	-62,912
West Central Valley	1,004.4	3,732,062	23,773	3,708,289	353,415	2,294,371	-27,339	0	-22,439
West Delaware County	1,740.8	6,375,355	41,202	6,334,153	48,355	4,031,059	85,882	500,652	177,813
West Des Moines	8,916.1	26,430,010	211,031	26,218,979	1,994,970	24,454,707	-263,546	0	0
West Hancock	666.6	2,371,894	15,777	2,356,117	182,681	1,744,907	-147,164	120,917	-113,224
West Harrison	498.9	1,831,509	11,808	1,819,701	68,496	1,246,798	39,438	62,797	62,797
West Liberty	1,179.9	4,700,853	27,926	4,672,927	421,883	2,155,249	-61,569	0	-34,093
West Lyon	771.5	2,711,724	18,260	2,693,464	135,668	1,650,119	-74,425	2,614	-46,476
West Marshall	858.5	3,218,570	20,319	3,198,251	111,863	1,663,956	-37,327	0	0
West Monona	700.4	2,846,664	16,577	2,830,087	87,623	1,459,470	18,915	33,801	33,801
West Sioux	711.2	2,790,166	16,833	2,773,333	-23,878	1,751,756	89,778	228,061	123,384
Western Dubuque	2,679.1	9,095,370	63,410	9,031,960	1,071,265	6,880,802	-14,171	0	0
Westwood	653.3	1,951,041	15,463	1,935,578	-55,906	1,966,686	41,356	180,455	82,888
Whiting	212.8	675,855	5,037	670,818	25,858	668,239	-10,445	100,707	2,486
Williamsburg	1,136.2	4,175,039	26,892	4,148,147	327,942	2,333,225	-24,472	0	0
Wilton	931.3	3,669,035	22,042	3,646,993	488,137	1,713,353	-180,390	0	-34,193
Winfield-Mt Union	362.4	1,282,409	8,577	1,273,832	-56,377	1,067,445	55,757	179,571	83,878
Winterset	1,629.2	6,640,037	38,561	6,601,476	544,978	3,009,843	19,165	0	0
Woden-Crystal Lake	159.1	518,809	3,766	515,043	-72,375	619,146	30,480	142,665	54,258
Woodbine	480.0	1,733,413	11,361	1,722,052	-59,226	1,400,490	46,276	435,350	92,908
Woodbury Central	603.4	2,329,380	14,282	2,315,098	203,226	1,067,332	-69,377	0	-73,404
Woodward-Granger	688.9	2,596,718	16,305	2,580,413	299,244	1,498,480	-42,935	0	-55,800
STATE-WIDE TOTAL	485,011.0	\$ 1,893,168,108	\$ 11,479,480	\$ 1,881,688,628	\$ 109,486,811	\$ 1,019,483,631	\$ -9,844,837	\$ 31,076,124	\$ 3,657,459

**Senate File 2124: Estimated FY 2005 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2005 Budget Enrollment	Est. FY 2005 State Aid from Formula	Reduction to FY 2005 State Aid from Formula	Adjusted FY 2005 State Aid	Est. Change in State Aid after Reduction	Est. FY 2005 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2005	
								Budget Guarantee Total	Est. Change in Budget Guarantee
Maximum	32,139.4	148,917,139	760,691	148,156,448	7,445,320	61,746,766	360,939	562,272	330,083
Minimum	97.0	271,635	2,296	268,913	-220,773	254,878	-980,148	0	-215,743
Range	32,042.40	148,645,504	758,395	147,887,535	7,666,092	61,491,888	1,341,087	562,272	545,826
Median	666.2	2,493,782	15,767	2,476,439	129,540	1,483,213	-15,788	47,051	0
Average	1,310.8	5,116,671	31,026	5,085,645	295,910	2,755,361	-26,608	83,990	9,885
Number of Districts with Increases					314		130		157
Number of Districts with Decreases					56		240		131
						Number of Districts Receiving 101% Budget Adjustment			77
						Number of Districts Receiving 90% Step-Down Budget Adjustment			165
						Total Number of Districts Receiving a Budget Adjustment			242

Notes and Assumptions:

The \$7.5 million AEA reduction is applied to FY 2005 and FY 2006, rather than the \$17.5 million reduction applied in FY 2004.

Budget enrollments are based on Department of Education 2003 projections.

FY 2004 valuations increased by 2.37%; FY 2005 valuations are estimated to decrease 2.93%, and FY 2006 valuations are projected to hold constant.

The FY 2004 State Aid amount includes the 2.5% across-the-board reduction.

FY 2005 Foundation Property Taxes include the Uniform Levy and the Additional Levy with adjustments for M&E and Utility Tax Replacement. The comparison to FY 2004 Foundation Property taxes does not include State Aid shortages due to the across-the-board reduction that could have been offset by the Cash Reservre Levy property tax; the Cash Reserve Levy is not part of the School Foundation Formula. The FY 2004 across-the-board reductions to school districts are available at <http://www.state.ia.us/educate/ootd/budget/sfa04.xls> or by contacting the Legislative Services Agency.

Weighting increases include:	FY 2004	FY 2006
Special Education	2.47%	3.50%
Shared Teacher and Pupil	10.00%	10.00%
At-Risk	-0.51%	0.00%
ESL	11.00%	10.00%

The Budget Guarantee is calculated prior to the fixed appropriation reduction to the FY 2005 State Aid.

Please contact the LSA if there are any questions or concerns regarding this information.

This spreadsheet is based on data available on February 9, 2004.

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006	Est. FY 2006	Reduction to	Adjusted FY	Est. Change in	Est. FY 2006	Est. Change in	Est. FY 2006	Budget	Est. Change in
	Budget Enrollment	State Aid from Formula	FY 2006 State Aid from Formula		2006 State Aid	State Aid after Reduction	Foundation Property Taxes	Property Tax	Guarantee Total	Budget Guarantee
Adair-Casey	334.2	\$ 1,175,671	\$ 7,905	\$ 1,167,766	\$ -106,845	\$ 966,725	\$ 74,227	\$ 177,986	\$ 84,525	
Adel-Desoto-Minburn	1,433.5	\$ 5,958,865	\$ 33,912	\$ 5,924,953	\$ 170,000	\$ 2,718,448	\$ 18,372	0	-16,875	
AGWSR	849.8	\$ 2,941,197	\$ 20,103	\$ 2,921,094	\$ 126,330	\$ 2,546,258	\$ -121,913	\$ 233,762	-145,448	
A-H-S-T	673.8	\$ 2,551,486	\$ 15,940	\$ 2,535,546	\$ 39,880	\$ 1,512,294	\$ -42,184	301	-51,120	
Akron Westfield	544.6	\$ 2,199,489	\$ 12,883	\$ 2,186,606	\$ 2,487	\$ 1,310,300	\$ -6,021	\$ 118,748	-8,791	
Albert City-Truesdale	302.0	\$ 1,000,428	\$ 7,145	\$ 993,283	\$ 122,862	\$ 901,817	\$ -72,683	0	-95,472	
Albia	1,239.9	\$ 5,319,152	\$ 29,331	\$ 5,289,821	\$ -194,404	\$ 2,648,603	\$ 281,778	\$ 294,571	294,571	
Alburnett	629.6	\$ 2,535,105	\$ 14,893	\$ 2,520,212	\$ 90,751	\$ 1,129,694	\$ 22,652	0	0	
Alden	268.2	\$ 790,996	\$ 6,345	\$ 784,651	\$ 10,455	\$ 1,087,844	\$ -37,853	\$ 257,724	-38,976	
Algona	1,247.2	\$ 4,758,132	\$ 29,503	\$ 4,728,629	\$ -65,217	\$ 3,902,305	\$ 32,749	\$ 580,142	40,376	
Allamakee	1,531.9	\$ 6,041,933	\$ 36,239	\$ 6,005,694	\$ 315,286	\$ 3,051,105	\$ -168,417	0	-229,014	
Allison-Bristow	330.2	\$ 1,210,350	\$ 7,812	\$ 1,202,538	\$ 45,347	\$ 858,173	\$ -44,840	\$ 83,922	-51,585	
Alta	580.4	\$ 2,126,857	\$ 13,731	\$ 2,113,126	\$ -113,185	\$ 1,419,749	\$ 149,325	\$ 161,328	161,328	
Ames	4,466.7	\$ 13,329,674	\$ 105,666	\$ 13,224,008	\$ 208,821	\$ 14,063,448	\$ -208,724	\$ 34,927	-272,975	
Anamosa	1,300.8	\$ 5,463,735	\$ 30,772	\$ 5,432,963	\$ -83,195	\$ 2,541,909	\$ 169,764	\$ 167,591	167,591	
Andrew	326.1	\$ 1,387,501	\$ 7,713	\$ 1,379,788	\$ 26,613	\$ 698,139	\$ -18,672	\$ 39,799	-24,418	
Anita	297.7	\$ 1,229,679	\$ 7,043	\$ 1,222,636	\$ -10,870	\$ 782,841	\$ 8,396	\$ 104,073	8,866	
Ankeny	6,613.7	\$ 25,726,558	\$ 156,455	\$ 25,570,103	\$ 1,321,777	\$ 12,548,491	\$ 251,682	0	0	
Anthon-Oto	302.6	\$ 1,121,229	\$ 7,159	\$ 1,114,070	\$ 43,066	\$ 675,020	\$ -33,993	\$ 2,864	-40,174	
Aplington	350.1	\$ 1,389,594	\$ 8,283	\$ 1,381,311	\$ -42,888	\$ 852,166	\$ 54,829	\$ 52,658	-32,763	
Armstrong-Ringsted	355.9	\$ 1,023,247	\$ 8,420	\$ 1,014,827	\$ -75,770	\$ 1,341,307	\$ 47,147	\$ 203,343	43,457	
Ar-We-Va	403.9	\$ 1,470,803	\$ 9,555	\$ 1,461,248	\$ -86,815	\$ 1,119,965	\$ 119,799	\$ 128,740	128,740	
Atlantic	1,450.2	\$ 5,760,656	\$ 34,306	\$ 5,726,350	\$ 118,306	\$ 3,055,810	\$ -118,575	\$ 249,484	-130,409	
Audubon	693.0	\$ 2,495,800	\$ 16,394	\$ 2,479,406	\$ -48,004	\$ 1,569,698	\$ 29,112	\$ 114,526	35,272	
Aurelia	320.2	\$ 989,948	\$ 7,574	\$ 982,374	\$ -30,274	\$ 1,069,925	\$ 11,422	\$ 154,196	14,583	
Ballard	1,277.4	\$ 5,407,783	\$ 30,219	\$ 5,377,564	\$ 96,534	\$ 2,157,542	\$ 23,699	0	0	
Battle Creek-Ida Grove	795.9	\$ 2,995,097	\$ 18,829	\$ 2,976,268	\$ 188,752	\$ 1,656,872	\$ -158,503	\$ 14,727	-182,240	
Baxter	356.4	\$ 1,433,653	\$ 8,430	\$ 1,425,223	\$ 65,162	\$ 659,788	\$ 16,711	0	0	
BCLUW	669.6	\$ 2,266,835	\$ 15,839	\$ 2,250,996	\$ 131,259	\$ 1,627,656	\$ -14,864	0	-44,220	
Bedford	550.1	\$ 2,327,436	\$ 13,014	\$ 2,314,422	\$ 40,608	\$ 1,150,133	\$ -33,406	\$ 98,047	-43,972	
Belle Plaine	670.5	\$ 2,808,128	\$ 15,862	\$ 2,792,266	\$ -38,625	\$ 1,457,040	\$ 7,260	\$ 287,444	6,968	
Bellevue	659.6	\$ 2,498,236	\$ 15,604	\$ 2,482,632	\$ -63,883	\$ 1,444,149	\$ 100,393	\$ 106,998	106,998	
Belmond-Klemme	738.3	\$ 2,716,425	\$ 17,466	\$ 2,698,959	\$ -78,044	\$ 2,243,622	\$ 32,397	\$ 422,906	34,749	
Bennett	235.3	\$ 702,450	\$ 5,567	\$ 696,883	\$ 33,877	\$ 757,101	\$ -43,508	\$ 109,646	-49,215	
Benton	1,672.9	\$ 6,443,148	\$ 39,574	\$ 6,403,574	\$ 223,483	\$ 3,652,916	\$ -151,980	0	-197,029	
Bettendorf	4,052.3	\$ 15,437,146	\$ 95,863	\$ 15,341,283	\$ 159,152	\$ 8,983,751	\$ 101,523	\$ 54,083	54,083	
Bondurant-Farrar	984.9	\$ 4,134,770	\$ 23,299	\$ 4,111,471	\$ 149,230	\$ 1,635,624	\$ 28,570	0	0	
Boone	2,394.6	\$ 10,086,202	\$ 56,646	\$ 10,029,556	\$ 399,153	\$ 3,738,840	\$ -34,539	0	-116,873	
Boyden-Hull	616.6	\$ 2,477,843	\$ 14,586	\$ 2,463,257	\$ 69,493	\$ 1,325,527	\$ 12,934	0	0	
Boyer Valley	484.0	\$ 1,891,758	\$ 11,450	\$ 1,880,308	\$ -56,152	\$ 1,257,421	\$ 30,111	\$ 227,828	35,239	
Brooklyn-Guernsey-Malcom	648.8	\$ 2,482,567	\$ 15,347	\$ 2,467,220	\$ -10,279	\$ 1,409,741	\$ 53,442	\$ 50,595	50,595	

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006	Est. FY 2006	Reduction to	Adjusted FY	Est. Change in	Est. FY 2006	Est. Change in	Est. FY 2006	Budget	Est. Change in
	Budget Enrollment	State Aid from Formula	FY 2006 State Aid from Formula		2006 State Aid	State Aid after Reduction	Foundation Property Taxes	Property Tax	Guarantee Total	Budget Guarantee
Burlington	4,623.6	19,820,349	109,378	19,710,971	15,901	8,657,042	9,861	499,081	-4,645	
C and M	219.4	730,889	5,189	725,700	-61,368	646,433	45,298	103,701	50,847	
Cal	286.1	970,576	6,768	963,808	76,697	1,002,657	-64,320	90,180	-79,004	
Calamus-Wheatland	539.0	2,060,860	12,751	2,048,109	60,280	1,102,511	15,446	0	0	
Camanche	921.8	3,593,515	21,806	3,571,709	-90,285	1,908,839	212,458	0	0	
Cardinal	643.0	2,777,354	15,210	2,762,144	-120,363	1,313,438	158,516	170,276	165,577	
Carlisle	1,446.1	6,427,558	34,209	6,393,349	109,533	2,323,199	25,092	0	0	
Carroll	1,817.5	6,279,959	42,994	6,236,965	23,259	4,720,016	101,189	84,693	84,693	
Cedar Falls	4,018.4	15,681,889	95,059	15,586,830	-358,664	8,955,238	622,872	670,076	670,076	
Cedar Rapids	17,515.4	71,662,981	414,349	71,248,632	1,152,415	38,892,267	392,533	0	-142,898	
Center Point-Urbana	1,162.5	4,862,939	27,501	4,835,438	327,013	1,702,345	65,850	0	0	
Centerville	1,610.3	7,441,994	38,095	7,403,899	58,429	2,900,975	-54,523	62,773	-62,574	
Central	577.8	2,265,357	13,668	2,251,689	-69,871	1,308,543	53,120	143,089	57,009	
Central City	541.7	2,295,700	12,815	2,282,885	162,789	884,891	-21,437	0	-57,242	
Central Clinton	1,573.2	6,631,451	37,216	6,594,235	-37,512	3,008,500	99,440	137,355	91,483	
Central Decatur	802.5	3,708,644	18,983	3,689,661	306,557	1,334,103	10,669	0	-45,771	
Central Lee	979.9	3,911,435	23,182	3,888,253	-144,906	1,984,605	181,478	131,350	109,832	
Central Lyon	664.0	2,482,915	15,708	2,467,207	-59,552	1,553,224	58,895	107,167	64,933	
Chariton	1,391.8	6,135,274	32,926	6,102,348	-95,747	2,349,276	188,472	191,714	191,714	
Charles City	1,692.0	7,083,701	40,026	7,043,675	342,709	3,421,992	-232,102	0	-289,746	
Charter Oak-Ute	299.9	1,065,259	7,095	1,058,164	44,030	699,164	-35,616	13,121	-42,785	
Cherokee	1,071.9	4,552,541	25,357	4,527,184	-12,743	2,319,958	8,313	255,147	9,293	
Clarinda Community	895.3	3,431,798	21,179	3,410,619	-254,043	2,090,792	216,377	338,120	253,958	
Clarion-Goldfield	964.3	3,286,692	22,811	3,263,881	149,867	2,404,414	30,592	0	0	
Clarke	1,453.2	6,050,105	34,378	6,015,727	174,731	2,570,330	37,743	0	0	
Clarksville	356.5	1,481,398	8,432	1,472,966	12,563	824,832	-23,398	151,797	-25,770	
Clay Central-Everly	480.8	1,414,284	11,373	1,402,911	12,998	1,476,976	-21,389	99,330	-26,222	
Clear Creek-Amana	1,268.3	4,976,863	30,003	4,946,860	57,702	3,048,503	51,114	8,225	8,225	
Clear Lake	1,443.4	5,296,014	34,146	5,261,868	72,115	3,272,763	-91,701	5,384	-109,363	
Clearfield	118.1	413,063	2,794	410,269	75,222	323,370	-71,611	54,855	-81,548	
Clinton	4,347.3	20,307,730	102,840	20,204,890	-260,898	8,623,289	631,122	624,053	624,053	
Colfax-Mingo	952.8	3,988,607	22,539	3,966,068	293,606	1,608,817	-113,314	0	-161,621	
College	3,389.9	11,761,704	80,192	11,681,512	302,547	8,802,448	168,311	0	0	
Collins-Maxwell	550.5	2,146,342	13,023	2,133,319	46,917	1,101,302	13,343	0	0	
Colo-Nesco	600.4	2,127,004	14,203	2,112,801	173,927	1,429,748	-142,922	0	-174,450	
Columbus	1,152.6	4,859,151	27,267	4,831,884	299,648	2,050,553	70,502	0	0	
Coon Rapids-Bayard	484.6	1,839,714	11,463	1,828,251	-11,688	1,429,901	-17,479	307,302	-21,992	
Corning	616.9	2,524,615	14,593	2,510,022	154,579	1,311,403	-118,266	0	-140,861	
Corwith-Wesley	222.9	836,686	5,274	831,412	23,647	650,062	-41,153	0	-46,518	
Council Bluffs	9,743.1	43,118,404	230,485	42,887,919	731,019	17,379,802	149,450	0	0	
Creston	1,450.8	6,352,536	34,320	6,318,216	98,986	2,680,585	-4,754	24,427	-20,781	

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006	Est. FY 2006	Reduction to	Adjusted FY	Est. Change in	Est. FY 2006	Est. Change in	Est. FY 2006	Budget	Est. Change in
	Budget Enrollment	State Aid from Formula	FY 2006 State Aid from Formula		2006 State Aid	State Aid after Reduction	Foundation Property Taxes	Property Tax	Guarantee Total	Budget Guarantee
Dallas Center-Grimes	1,572.1	5,671,223	37,190	5,634,033	189,276	3,392,274	40,242		0	0
Danville	454.6	1,729,396	10,753	1,718,643	-22,741	993,800	15,259		60,621	13,038
Davenport	16,887.0	70,205,425	399,484	69,805,941	1,379,577	34,082,467	199,294		0	-113,806
Davis County	1,229.5	5,188,540	29,084	5,159,456	-93,005	2,378,304	178,828		185,460	185,460
Decorah	1,429.7	5,247,158	33,821	5,213,337	-17,815	3,399,566	6,276		180,185	16,190
Deep River-Millersburg	222.4	786,612	5,260	781,352	35,892	507,053	-30,143		0	-37,161
Delwood	269.1	1,095,701	6,367	1,089,334	136,854	546,028	-118,098		19,744	-141,088
Denison	1,779.7	8,072,773	42,100	8,030,673	1,738	2,914,351	155,082		152,524	152,524
Denver	693.1	2,748,346	16,395	2,731,951	10,704	1,280,389	-4,882		30,221	-7,821
Des Moines Independent	32,010.8	153,526,416	757,256	152,769,160	3,852,021	62,264,244	517,478		0	-49,512
Diagonal	95.3	406,700	2,254	404,446	6,541	370,487	-14,521		122,838	-16,101
Dike-New Hartford	777.3	3,028,775	18,388	3,010,387	-108,662	1,643,290	152,905		165,510	165,510
Dows	169.3	518,444	4,004	514,440	46,125	732,683	-48,179		126,347	-57,475
Dubuque	10,109.9	43,039,319	239,162	42,800,157	1,094,283	22,269,313	241,508		0	0
Dunkerton	490.8	1,935,308	11,609	1,923,699	-56,421	1,009,848	85,564		91,806	91,806
Durant	625.4	2,305,011	14,793	2,290,218	80,150	1,376,799	17,680		0	0
Eagle Grove	924.3	3,833,577	21,864	3,811,713	-5,514	2,072,869	55,390		52,067	25,534
Earlham	599.3	2,271,986	14,176	2,257,810	182,781	1,110,224	32,995		0	0
East Buchanan	585.1	2,246,523	13,841	2,232,682	29,587	1,253,540	-20,749		29,564	-26,283
East Central	407.6	1,672,421	9,642	1,662,779	36,473	988,463	-25,484		75,591	-34,868
East Greene	432.7	1,666,195	10,237	1,655,958	81,452	1,058,345	-67,757		55,246	-81,495
East Marshall	776.5	3,038,757	18,370	3,020,387	189,277	1,832,985	-161,121		96,066	-198,385
East Monona	156.8	571,462	3,709	567,753	-33,076	535,427	21,791		110,763	26,057
East Union	488.6	1,948,391	11,559	1,936,832	-37,414	1,254,009	16,445		205,961	16,359
Eastern Allamakee	478.8	1,523,069	11,326	1,511,743	-76,588	1,358,198	67,738		79,864	19,997
Eddyville-Blakesburg	756.0	2,361,055	17,883	2,343,172	-225,123	2,335,738	231,058		90,102	43,828
Edgewood-Colesburg	508.4	1,943,745	12,026	1,931,719	25,663	1,172,031	-43,897		197,382	-49,619
Eldora-New Providence	669.9	2,702,930	15,848	2,687,082	100,209	1,358,441	-112,823		0	-139,135
Elk Horn-Kimballton	314.1	1,216,168	7,429	1,208,739	64,509	602,132	-62,335		39,272	-71,781
Emmetsburg	681.9	2,589,258	16,132	2,573,126	-3,614	2,112,099	-22,763		368,160	-21,675
English Valleys	477.5	1,832,429	11,295	1,821,134	72,595	1,090,511	-54,402		0	-69,053
Essex	277.8	1,011,533	6,571	1,004,962	79,931	539,873	-37,338		0	-49,193
Estherville Lincoln	1,401.7	5,987,273	33,160	5,954,113	74,008	2,875,865	-61,166		260,292	-77,515
Exira	331.8	1,268,003	7,848	1,260,155	51,146	791,617	-48,401		87,922	-55,016
Fairfield	2,002.1	7,900,579	47,363	7,853,216	-140,363	4,090,321	264,124		263,275	263,275
Farragut	291.2	909,843	6,889	902,954	-11,558	943,795	-7,116		143,268	-6,881
Forest City	1,355.3	6,094,758	32,062	6,062,696	-18,658	2,439,840	130,162		110,709	110,709
Fort Dodge	4,156.6	17,623,471	98,329	17,525,142	399,734	8,780,821	57,677		0	-23,870
Fort Madison	2,409.0	10,039,221	56,989	9,982,232	-197,358	5,289,336	122,665		365,919	117,425
Fox Valley	164.3	620,002	3,886	616,116	18,032	488,984	-25,102		114,286	-28,630
Fredericksburg	309.8	1,102,310	7,328	1,094,982	-24,230	875,952	5,217		173,249	-12,981

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006	Est. FY 2006	Reduction to	Adjusted FY	Est. Change in	Est. FY 2006	Est. Change in	Est. FY 2006	Budget	Est. Change in
	Budget Enrollment	State Aid from Formula	FY 2006 State Aid from Formula		2006 State Aid	State Aid after Reduction	Foundation Property Taxes	Property Tax	Guarantee Total	Budget Guarantee
Fremont	177.9	624,068	4,208	619,860	8,190	507,887	-15,333	85,510	-17,749	
Fremont-Mills	471.0	1,783,258	11,143	1,772,115	147,133	946,774	-53,738	0	-77,092	
Galva-Holstein	550.6	1,841,298	13,025	1,828,273	-29,655	1,374,329	-11,510	71,277	1,248	
Garnavillo	210.1	744,896	4,969	739,927	5,271	877,678	-21,705	233,401	-25,203	
Garner-Hayfield	797.2	3,215,641	18,858	3,196,783	-18,187	1,497,642	67,126	57,447	57,447	
George-Little Rock	479.2	1,744,094	11,335	1,732,759	-77,190	1,208,049	71,749	74,994	36,403	
Gilbert	914.5	3,699,471	21,634	3,677,837	-97,354	2,016,204	161,315	168,988	168,988	
Gilmore City-Bradgate	174.7	511,050	4,133	506,917	-10,188	778,251	-16,921	222,835	-15,098	
Gladbrook-Reinbeck	841.6	3,205,643	19,909	3,185,734	97,965	1,760,557	-37,875	0	-60,709	
Glenwood	2,036.8	8,368,483	48,184	8,320,299	244,021	3,708,537	50,622	0	0	
Glidden-Ralston	385.4	1,321,696	9,116	1,312,580	-49,563	971,597	51,910	68,589	50,456	
GMG	411.7	1,456,861	9,740	1,447,121	76,878	952,945	17,670	0	0	
Graettinger	278.4	1,027,964	6,585	1,021,379	53,371	619,240	-45,987	25,433	-53,777	
Grand	167.0	479,299	3,951	475,348	-34,515	548,908	19,913	83,228	21,716	
Greene	350.4	1,222,365	8,288	1,214,077	1,082	887,530	-5,736	54,267	-6,994	
Grinnell-Newburg	1,769.8	6,894,051	41,868	6,852,183	66,628	3,595,873	52,438	25,261	25,261	
Griswold	682.1	2,487,910	16,136	2,471,774	83,179	1,487,087	-111,319	0	-124,611	
Grundy Center	628.1	2,366,183	14,859	2,351,324	36,757	1,366,048	9,238	0	0	
Guthrie Center	542.4	2,068,214	12,830	2,055,384	167,216	1,079,596	30,952	0	0	
Guttenberg	489.5	1,916,977	11,579	1,905,398	-6,108	1,196,466	-43,763	45,500	-44,210	
Hamburg	354.1	1,351,835	8,376	1,343,459	169,504	794,830	-82,301	0	-112,649	
Hampton-Dumont	1,226.6	4,913,732	29,017	4,884,715	122,998	2,578,909	-54,840	0	-80,919	
Harlan	1,556.8	6,249,346	36,828	6,212,518	111,569	3,233,966	-81,243	60,820	-95,485	
Harmony	494.5	2,026,467	11,699	2,014,768	166,067	921,473	-154,494	106,259	-175,166	
Harris-Lake Park	304.8	896,196	7,210	888,986	61,459	981,191	-54,475	46,387	-64,773	
Hartley-Melvin-Sanborn	781.9	2,973,551	18,496	2,955,055	-38,091	1,975,588	26,825	195,100	31,361	
Highland	652.4	2,632,625	15,433	2,617,192	157,288	1,241,811	9,160	0	-25,162	
Hinton	560.6	1,968,036	13,263	1,954,773	-4,395	1,188,689	16,122	33,940	17,685	
H-L-V	417.8	1,448,842	9,883	1,438,959	11,782	1,093,700	-50,519	11,437	-55,097	
Howard-Winneshiek	1,430.1	5,564,191	33,832	5,530,359	-310,284	3,970,145	413,694	439,062	439,062	
Hubbard-Radcliffe	502.5	1,471,593	11,887	1,459,706	68,930	1,564,706	-71,835	112,372	-84,964	
Hudson	713.9	3,126,929	16,887	3,110,042	-78,101	1,420,171	50,271	93,144	15,174	
Humboldt	1,280.9	4,729,664	30,301	4,699,363	96,607	3,009,326	-70,039	101,981	-91,412	
IKM	474.7	1,676,124	11,229	1,664,895	-61,120	1,393,264	46,929	127,495	54,661	
Independence	1,477.8	6,259,724	34,960	6,224,764	26,594	2,869,714	-10,120	160,388	-21,084	
Indianola	3,176.7	13,317,862	75,149	13,242,713	319,457	5,742,656	67,972	0	0	
Interstate 35	820.5	3,371,580	19,411	3,352,169	85,592	1,418,754	18,426	0	0	
Iowa City	10,723.5	38,773,526	253,677	38,519,849	130,364	26,811,308	673,008	547,472	547,472	
Iowa Falls	1,059.0	4,206,031	25,052	4,180,979	-5,505	2,220,634	29,780	63,643	19,500	
Iowa Valley	691.1	2,879,917	16,348	2,863,569	90,319	1,278,576	39,296	0	-8,265	
Janesville Consolidated	345.2	1,403,844	8,166	1,395,678	-10,165	746,385	40,999	42,736	42,736	

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006	Est. FY 2006	Reduction to	Adjusted FY	Est. Change in	Est. FY 2006	Est. Change in	Est. FY 2006	Budget	Est. Change in
	Budget Enrollment	State Aid from Formula	FY 2006 State Aid from Formula		2006 State Aid	State Aid after Reduction	Foundation Property Taxes	Property Tax	Guarantee Total	Budget Guarantee
Jefferson-Scranton	1,150.4	4,534,275	27,214	4,507,061	95,255	2,761,325	-97,542	303,296		-112,876
Jesup	789.1	3,067,920	18,667	3,049,253	-26,691	1,641,340	6,627	79,811		8,278
Johnston	4,800.1	17,908,794	113,553	17,795,241	1,249,434	9,265,578	200,708	0		0
Keokuk	2,219.4	9,600,421	52,504	9,547,917	-189,191	4,566,489	350,908	289,756		289,756
Keota	392.9	1,151,250	9,295	1,141,955	11,643	1,173,228	-8,085	24,465		-16,542
Kingsley-Pierson	500.5	1,784,040	11,841	1,772,199	36,590	1,108,567	7,818	0		0
Knoxville	2,014.3	8,725,766	47,650	8,678,116	-50,468	3,509,441	183,505	183,976		183,976
Lake Mills	683.0	2,473,051	16,158	2,456,893	27,242	1,510,195	-159,137	5,707		-165,889
Lamoni	351.0	1,455,899	8,303	1,447,596	-42,560	727,547	65,753	69,632		69,632
Laurens-Marathon	410.2	1,440,779	9,704	1,431,075	-65,779	1,189,447	41,192	187,703		47,197
Lawton-Bronson	631.2	2,393,871	14,931	2,378,940	181,807	1,124,253	-12,604	0		-42,606
Le Mars	2,309.5	8,802,990	54,633	8,748,357	252,021	4,478,257	51,067	0		0
Lenox	351.4	1,453,595	8,313	1,445,282	44,117	774,132	-38,059	71,325		-45,448
Lewis Central	2,536.9	9,591,776	60,013	9,531,763	558,488	5,204,594	59,254	0		-36,974
Lineville-Clio	99.0	386,099	2,342	383,757	-14,003	277,617	22,739	24,260		24,260
Linn-Mar	5,558.4	21,354,956	131,492	21,223,464	1,120,145	10,431,499	232,363	0		0
Lisbon	641.4	2,578,773	15,173	2,563,600	58,178	1,000,705	17,153	0		0
Logan-Magnolia	655.7	2,650,491	15,511	2,634,980	-18,419	1,165,980	55,848	57,198		57,198
Lone Tree	400.3	1,353,077	9,471	1,343,606	70,629	929,358	-60,201	44		-71,101
Louisa-Muscatine	878.1	3,323,203	20,773	3,302,430	-97,256	1,810,841	153,465	7,914		7,914
LuVerne	98.8	214,079	2,337	211,742	-59,893	496,341	66,751	75,957		75,957
Lynnville-Sully	501.2	1,757,120	11,857	1,745,263	98,918	1,170,734	-37,597	0		-58,958
Madrid	561.6	2,366,569	13,284	2,353,285	20,299	915,587	-19,090	48,424		-23,174
Malvern	394.4	1,473,888	9,329	1,464,559	84,841	876,861	-26,190	0		-37,545
Manning	474.1	1,934,696	11,214	1,923,482	35,558	1,005,326	-29,957	81,769		-38,006
Manson Northwest Webster	797.1	2,633,275	18,857	2,614,418	122,520	2,094,063	-107,611	51,303		-126,592
Maple Valley	582.7	2,336,080	13,783	2,322,297	17,635	1,245,924	23,209	20,426		18,798
Maquoketa	1,541.7	6,845,827	36,471	6,809,356	226,054	2,801,293	45,483	0		0
Maquoketa Valley	910.1	3,300,213	21,530	3,278,683	-28,918	1,954,862	48,469	76,485		48,329
Marcus-Meriden-Cleghorn	571.2	1,839,267	13,511	1,825,756	-63,816	1,710,216	98,652	104,466		104,466
Marion Independent	1,856.6	7,862,003	43,921	7,818,082	461,106	3,350,505	107,240	0		0
Marshalltown	5,065.0	22,875,254	119,820	22,755,434	48,883	9,180,206	389,198	285,937		285,937
Martensdale-St Marys	504.3	2,182,280	11,929	2,170,351	65,133	916,357	-10,865	0		-23,125
Mason City	4,288.0	19,072,416	101,439	18,970,977	462,639	9,498,389	39,998	0		-84,911
Mediapolis	922.8	3,456,707	21,829	3,434,878	133,456	1,915,073	-39,512	0		-84,060
Melcher-Dallas	442.8	2,071,613	10,475	2,061,138	136,391	619,664	-136,761	0		-153,111
Meservey-Thornton	184.9	560,742	4,375	556,367	-31,097	569,957	42,319	44,637		44,637
MFL MarMac	970.1	3,923,995	22,950	3,901,045	-1,034	1,907,515	865	97,432		-4,520
Midland	703.1	2,678,679	16,633	2,662,046	165,437	2,073,716	-136,641	141,588		-166,581
Mid-Prairie	1,219.8	4,513,725	28,855	4,484,870	-45,755	2,726,445	119,688	107,078		107,078
Missouri Valley	1,019.6	4,257,149	24,120	4,233,029	398,251	1,799,048	-83,550	0		-144,933

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006	Est. FY 2006	Reduction to	Adjusted FY	Est. Change in	Est. FY 2006	Est. Change in	Est. FY 2006	Budget	Est. Change in
	Budget Enrollment	State Aid from Formula	FY 2006 State Aid from Formula		2006 State Aid	State Aid after Reduction	Foundation Property Taxes	Property Tax	Guarantee Total	Budget Guarantee
MOC-Floyd Valley	1,308.9	4,455,577	30,963	4,424,614	-58,196	3,399,002	133,865	138,243	138,243	138,243
Montezuma	567.9	2,057,397	13,435	2,043,962	119,612	1,414,261	-24,110	0	0	-47,936
Monticello	1,006.3	3,672,912	23,804	3,649,108	-51,472	2,466,406	13,537	114,631	114,631	13,736
Moravia	308.0	1,249,974	7,286	1,242,688	10,049	637,062	-12,285	64,742	64,742	-15,269
Mormon Trail	287.4	1,230,872	6,799	1,224,073	-87,627	843,137	115,570	123,190	123,190	123,190
Morning Sun	217.1	911,379	5,135	906,244	-5,160	499,298	2,062	81,330	81,330	800
Moulton-Udell	257.2	1,091,451	6,085	1,085,366	-71,898	583,927	51,117	131,062	131,062	57,118
Mount Ayr	763.7	3,246,944	18,065	3,228,879	509,235	1,554,881	-427,777	67,363	67,363	-494,909
Mount Pleasant	2,072.6	8,502,900	49,030	8,453,870	37,483	3,784,927	102,148	73,317	73,317	73,317
Mount Vernon	1,013.6	4,186,737	23,978	4,162,759	-77,939	1,755,212	135,011	135,256	135,256	135,256
Murray	343.0	1,380,753	8,115	1,372,638	171,106	548,975	-39,001	0	0	-64,437
Muscatine	5,461.1	23,882,147	129,188	23,752,959	165,707	9,860,498	256,137	202,430	202,430	202,430
Nashua-Plainfield	768.8	2,955,759	18,187	2,937,572	-41,876	1,679,905	27,537	101,472	101,472	32,086
Nevada	1,541.7	6,368,231	36,471	6,331,760	238,825	2,937,788	-74,502	0	0	-129,031
New Hampton	1,089.6	3,793,694	25,775	3,767,919	-40,977	2,992,033	8,375	302,823	302,823	20,165
New London	562.8	2,311,753	13,314	2,298,439	65,895	952,129	-58,451	0	0	-69,284
New Market	168.9	712,284	3,996	708,288	-31,407	386,215	24,343	57,922	57,922	27,877
Newell-Fonda	440.5	1,439,253	10,420	1,428,833	11,121	1,239,064	-14,925	77,224	77,224	-17,233
Newton	3,457.1	14,542,547	81,781	14,460,766	550,263	6,749,661	54,650	0	0	-130,222
Nishna Valley	236.3	661,072	5,590	655,482	-40,794	1,101,431	1,734	293,609	293,609	7,983
Nodaway Valley	805.1	3,135,233	19,046	3,116,187	-30,063	1,743,465	34,303	82,579	82,579	37,085
Nora Springs-Rock Falls	408.8	1,609,476	9,670	1,599,806	-41,524	967,521	24,320	142,856	142,856	26,137
North Cedar	1,013.9	3,776,756	23,985	3,752,771	56,735	2,234,894	24,881	0	0	0
North Central	519.4	1,967,265	12,288	1,954,977	-97,507	1,324,391	80,691	149,434	149,434	72,654
North Fayette	986.8	3,864,540	23,343	3,841,197	-57,030	2,384,513	5,194	414,271	414,271	5,828
North Iowa	648.0	2,205,230	15,329	2,189,901	169,391	1,790,034	-114,819	0	0	-147,499
North Kossuth	399.7	1,270,227	9,455	1,260,772	48,884	1,242,157	-102,363	0	0	-106,006
North Linn	779.0	3,102,398	18,428	3,083,970	30,974	1,497,636	21,596	5,883	5,883	5,883
North Mahaska	577.6	2,085,798	13,664	2,072,134	144,935	1,390,759	-8,836	0	0	-38,240
North Polk	949.2	3,743,363	22,455	3,720,908	63,922	1,676,270	14,758	0	0	0
North Scott	2,860.3	11,070,054	67,664	11,002,390	-64,439	6,474,981	244,991	272,809	272,809	272,809
North Tama County	528.0	1,747,883	12,490	1,735,393	41,160	1,257,633	-23,075	0	0	-29,350
North Winneshiek	324.2	1,321,731	7,670	1,314,061	-87,352	899,730	76,175	129,656	129,656	87,838
Northeast	642.5	2,451,517	15,198	2,436,319	28,848	1,511,774	-27,185	69,610	69,610	-36,814
Northeast Hamilton	312.1	924,863	7,383	917,480	48,021	1,043,246	-7,665	0	0	-20,259
Northwood-Kensett	558.8	2,116,176	13,220	2,102,956	125,487	1,335,493	6,712	0	0	-24,873
Norwalk	2,239.8	10,360,038	52,985	10,307,053	470,410	3,332,263	84,736	0	0	0
Odebolt-Arthur	406.9	1,412,354	9,626	1,402,728	38,839	1,084,039	-44,277	115,909	115,909	-51,368
Oelwein	1,549.0	6,834,495	36,644	6,797,851	277,986	2,684,260	-128,589	0	0	-181,324
Ogden	767.9	2,779,152	18,166	2,760,986	-8,801	1,701,105	50,969	47,635	47,635	47,635
Okoboji	986.0	2,185,589	23,326	2,162,263	42,143	3,680,530	22,000	6,377	6,377	6,377

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006	Est. FY 2006	Reduction to	Adjusted FY	Est. Change in	Est. FY 2006	Est. Change in	Est. FY 2006	Budget	Est. Change in
	Budget Enrollment	State Aid from Formula	FY 2006 State Aid from Formula		2006 State Aid	State Aid after Reduction	Foundation Property Taxes	Property Tax	Guarantee Total	Budget Guarantee
Olin Consolidated	308.7	1,241,225	7,302	1,233,923	-42,889	691,447	64,626	66,572	66,572	66,572
Orient-Macksburg	283.8	933,550	6,712	926,838	-68,768	867,411	60,451	92,081	92,081	66,097
Osage	955.3	3,581,995	22,598	3,559,397	-243,134	2,409,148	299,184	309,954	309,954	309,954
Oskaloosa	2,474.3	10,182,049	58,534	10,123,515	138,795	4,901,751	-240,441	0	0	-280,941
Ottumwa	4,842.3	21,939,565	114,551	21,825,014	281,216	6,659,981	70,921	0	0	0
Panorama	777.5	2,574,308	18,394	2,555,914	106,545	1,872,351	22,765	0	0	0
Parkersburg	447.2	1,858,468	10,578	1,847,890	-111,617	1,031,972	105,430	131,590	131,590	21,397
Paton-Churdan	223.3	671,905	5,283	666,622	-14,819	719,622	32,031	33,664	33,664	33,664
PCM	994.4	4,097,773	23,524	4,074,249	94,472	1,923,432	19,167	0	0	0
Pekin	740.3	2,738,825	17,513	2,721,312	7,433	1,568,927	37,265	30,322	30,322	30,322
Pella	2,187.1	8,096,271	51,738	8,044,533	633,381	4,221,359	-10,994	0	0	-122,271
Perry	1,916.6	8,275,373	45,338	8,230,035	597,142	3,366,403	108,311	0	0	0
Pleasant Valley	3,175.6	11,618,428	75,123	11,543,305	3,679	6,982,335	388,011	0	0	0
Pleasantville	661.0	2,890,344	15,638	2,874,706	82,120	1,152,915	-57,751	16,213	16,213	-71,517
Pocahontas Area	685.3	2,505,287	16,212	2,489,075	-51,317	2,244,251	24,115	331,023	331,023	30,416
Pomeroy-Palmer	269.2	729,706	6,368	723,338	-66,987	1,054,329	39,381	187,038	187,038	47,755
Postville	629.1	2,550,473	14,882	2,535,591	-1,912	1,326,178	12,723	71,345	71,345	17,819
Prairie Valley	784.6	2,672,400	18,560	2,653,840	21,133	2,145,100	-11,356	62,111	62,111	-16,045
Prescott	114.3	414,104	2,703	411,401	6,735	293,713	-3,301	476	476	-5,227
Preston	320.1	1,351,169	7,571	1,343,598	-60,824	724,611	76,340	94,663	94,663	82,084
Red Oak	1,298.4	5,312,039	30,714	5,281,325	-28,870	2,680,453	103,868	118,016	118,016	102,592
Remsen-Union	441.0	1,163,910	10,431	1,153,479	73,875	1,498,886	-75,575	106,696	106,696	-85,583
Riceville	421.1	1,214,715	9,963	1,204,752	10,215	1,287,579	-18,700	102,453	102,453	-32,344
River Valley	486.5	1,735,452	11,509	1,723,943	22,834	1,336,196	-36,937	190,492	190,492	-40,996
Riverside	674.3	2,420,628	15,951	2,404,677	-112,878	1,814,838	101,644	173,478	173,478	115,135
Rock Valley	554.1	2,039,042	13,108	2,025,934	137,945	1,281,103	45,881	0	0	0
Rockwell City-Lytton	531.2	1,711,086	12,567	1,698,519	-70,063	1,509,022	96,979	109,803	109,803	104,297
Rockwell-Swaledale	403.9	1,527,658	9,555	1,518,103	9,244	933,746	-64,555	16,696	16,696	-67,607
Roland-Story	1,096.3	4,319,225	25,934	4,293,291	164,518	1,943,581	-32,050	0	0	-65,219
Rudd-Rockford-Marble Rk	616.3	2,108,792	14,578	2,094,214	-42,685	1,430,678	-16,685	73,863	73,863	-15,237
Russell	212.3	897,604	5,022	892,582	74,981	352,794	-26,569	0	0	-38,325
Ruthven-Ayrshire	253.3	902,526	5,991	896,535	-9,691	644,738	1,421	76,492	76,492	1,952
Sac	491.4	1,780,765	11,625	1,769,140	22,354	920,705	-113,002	0	0	-116,859
Saydel	1,438.9	5,659,236	34,038	5,625,198	114,228	3,680,350	7,565	0	0	-21,669
Schaller-Crestland	474.0	1,649,460	11,213	1,638,247	80,422	1,243,976	-74,842	104,747	104,747	-86,463
Schleswig	295.9	1,008,814	7,000	1,001,814	30,131	671,424	-27,107	10,826	10,826	-31,390
Sentral	203.5	581,415	4,814	576,601	-105,730	1,046,618	55,912	329,805	329,805	66,664
Sergeant Bluff-Luton	1,288.2	4,531,240	30,473	4,500,767	296,549	3,313,242	40,841	0	0	0
Seymour	345.5	1,355,740	8,173	1,347,567	-49,671	739,315	44,395	73,198	73,198	47,065
Sheffield-Chapin	333.4	1,231,642	7,886	1,223,756	10,154	803,739	-11,408	12,964	12,964	-13,304
Sheldon	1,014.4	3,741,027	23,996	3,717,031	-141,103	2,555,852	206,161	218,536	218,536	218,536

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006	Est. FY 2006	Reduction to	Adjusted FY	Est. Change in	Est. FY 2006	Est. Change in	Est. FY 2006	Budget	Est. Change in
	Budget Enrollment	State Aid from Formula	FY 2006 State Aid from Formula		2006 State Aid	State Aid after Reduction	Foundation Property Taxes	Property Tax	Guarantee Total	Budget Guarantee
Shenandoah	1,012.6	4,082,682	23,953	4,058,729	-57,671	2,098,937	125,197	117,252	117,252	117,252
Sibley-Ocheyedan	884.6	3,453,765	20,925	3,432,840	-13,862	1,946,688	21,595	67,265	67,265	14,700
Sidney	403.1	1,567,665	9,537	1,558,128	116,598	828,858	-82,679	0	0	-100,879
Sigourney	656.6	2,864,427	15,532	2,848,895	62,103	1,463,485	-51,697	147,772	147,772	-62,940
Sioux Center	900.4	3,414,872	21,299	3,393,573	51,787	2,274,953	23,001	9,010	9,010	9,010
Sioux Central	463.0	1,527,485	10,952	1,516,533	126,176	1,466,021	-128,344	225,152	225,152	-148,927
Sioux City	14,218.8	64,145,000	336,364	63,808,636	762,899	22,253,537	379,388	215,839	215,839	215,839
Solon	1,172.5	4,586,020	27,737	4,558,283	125,394	2,181,942	34,346	0	0	0
South Clay	184.2	517,848	4,357	513,491	-43,187	636,892	52,958	59,194	59,194	58,337
South Hamilton	742.0	2,570,423	17,553	2,552,870	-8,182	1,905,916	55,545	51,982	51,982	51,982
South O'Brien Community	758.3	2,519,139	17,939	2,501,200	236,582	2,226,311	-209,193	120,864	120,864	-242,691
South Page	327.2	1,244,573	7,741	1,236,832	70,119	739,201	-70,689	90,738	90,738	-80,454
South Tama County	1,650.2	7,178,083	39,036	7,139,047	-158,578	3,486,414	287,555	296,631	296,631	296,631
South Winneshiek	678.6	2,690,284	16,053	2,674,231	-26,354	1,527,952	75,532	73,147	73,147	73,147
Southeast Polk	4,888.5	20,751,351	115,645	20,635,706	574,111	9,017,085	123,047	0	0	0
Southeast Warren	586.2	2,611,050	13,866	2,597,184	39,844	1,109,025	10,755	548	548	548
Southeast Webster	493.8	1,887,255	11,682	1,875,573	65,071	1,223,479	-51,241	52,905	52,905	-63,044
Southern Cal	583.1	1,966,944	13,793	1,953,151	7,120	1,784,217	-21,083	199,436	199,436	-25,494
Spencer	1,882.7	7,528,725	44,539	7,484,186	-323,252	4,360,592	448,219	496,310	496,310	496,310
Spirit Lake	1,247.3	3,532,200	29,505	3,502,695	238,194	3,874,623	57,138	0	0	0
Springville	501.3	2,068,552	11,859	2,056,693	133,807	876,428	24,154	0	0	-4,371
St Ansgar	743.2	2,500,719	17,582	2,483,137	-22,315	1,818,982	49,960	56,736	56,736	45,169
Stanton	249.4	950,401	5,899	944,502	689	496,853	-7,209	52,142	52,142	-7,569
Starmont	797.3	3,225,517	18,860	3,206,657	84,794	1,874,281	-77,177	171,908	171,908	-88,583
Storm Lake	1,896.2	8,514,003	44,857	8,469,146	-1,552	3,787,107	198,631	188,542	188,542	188,542
Stratford	213.3	824,841	5,045	819,796	-24,885	547,060	38,790	42,010	42,010	42,010
Sumner	643.1	2,288,923	15,213	2,273,710	-46,722	1,542,196	42,891	83,983	83,983	44,411
Terril	210.3	648,355	4,974	643,381	75,479	661,017	-62,235	30,198	30,198	-74,130
Tipton	805.8	3,019,355	19,062	3,000,293	-88,269	1,878,266	80,777	144,479	144,479	89,581
Titonka Consolidated	212.7	731,727	5,032	726,695	-40,544	639,397	55,416	58,207	58,207	58,207
Treynor	571.9	2,109,389	13,530	2,095,859	119,455	1,078,331	21,004	0	0	0
Tri-Center	794.1	3,085,294	18,786	3,066,508	238,663	1,519,518	8,882	0	0	-36,030
Tri-County	359.3	1,411,579	8,501	1,403,078	62,557	895,192	-55,498	80,421	80,421	-66,122
Tripoli	538.1	2,079,543	12,729	2,066,814	187,336	1,035,302	17,874	0	0	-19,309
Turkey Valley	603.8	2,261,360	14,283	2,247,077	120,828	1,227,837	-69,466	0	0	-92,522
Twin Cedars	498.9	2,092,673	11,803	2,080,870	163,964	901,283	-16,700	0	0	-44,601
Twin Rivers	211.2	591,804	4,996	586,808	63,141	777,103	-67,970	116,375	116,375	-77,778
Underwood	696.6	2,627,636	16,480	2,611,156	-10,976	1,383,749	49,433	50,022	50,022	50,022
Union	1,256.3	4,774,055	29,720	4,744,335	178,996	2,675,933	38,813	0	0	0
United	407.1	1,025,823	9,630	1,016,193	136,330	1,391,996	-129,799	102,431	102,431	-153,387
Urbandale	2,937.8	10,503,347	69,498	10,433,849	-267,959	7,395,470	445,950	506,050	506,050	487,971

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006	Est. FY 2006	Reduction to	Adjusted FY	Est. Change in	Est. FY 2006	Est. Change in	Est. FY 2006	Budget	Est. Change in
	Budget Enrollment	State Aid from Formula	FY 2006 State Aid from Formula		2006 State Aid	State Aid after Reduction	Foundation Property Taxes	Property Tax	Guarantee Total	Budget Guarantee
Valley	540.1	2,203,071	12,777	2,190,294	-52,427	1,156,286	35,172	140,852	37,446	
Van Buren	651.6	2,727,776	15,414	2,712,362	70,844	1,355,363	-117,365	0	-134,487	
Van Meter	544.6	1,995,629	12,883	1,982,746	185,701	1,153,276	-41,357	0	-73,334	
Ventura	284.6	537,548	6,732	530,816	-2,110	1,129,583	2,370	14,074	-1,315	
Vilisca	430.7	1,696,615	10,189	1,686,426	123,742	829,542	-102,593	10,973	-120,251	
Vinton-Shellsburg	1,926.5	8,167,419	45,573	8,121,846	-32,918	3,495,371	171,887	158,418	158,418	
Waco	528.0	2,087,358	12,491	2,074,867	-22,770	1,419,417	10,220	171,635	5,120	
Wall Lake View Auburn	577.6	1,992,139	13,664	1,978,475	51,419	1,390,267	-45,865	54,161	-53,153	
Walnut	251.3	853,555	5,944	847,611	-85,352	682,982	98,181	108,472	108,472	
Wapello	798.7	3,181,179	18,893	3,162,286	-15,882	1,689,339	67,990	64,904	64,904	
Wapsie Valley	736.9	2,936,046	17,433	2,918,613	205,726	1,346,915	-93,516	0	-128,241	
Washington	1,811.8	7,642,369	42,860	7,599,509	256,500	3,404,771	69,515	0	0	
Waterloo	10,957.8	48,958,477	259,222	48,699,255	970,538	21,324,898	213,232	0	0	
Waukeee	3,708.4	14,298,608	87,727	14,210,881	961,871	6,953,462	169,397	0	0	
Waverly-Shell Rock	1,823.8	6,836,446	43,145	6,793,301	-232,166	4,142,841	334,797	359,916	359,916	
Wayne	597.8	2,397,584	14,142	2,383,442	5,066	1,500,386	-23,325	247,497	-39,850	
Webster City	1,651.5	6,687,344	39,069	6,648,275	85,468	3,446,058	75,732	0	0	
West Bend-Mallard	353.0	1,082,390	8,351	1,074,039	-50,404	1,308,504	24,643	210,220	29,683	
West Branch	792.2	2,907,754	18,741	2,889,013	44,510	1,764,698	21,160	0	0	
West Burlington Ind	536.4	2,139,888	12,690	2,127,198	225,230	991,433	18,972	0	-71,327	
West Central	326.8	1,049,081	7,731	1,041,350	-60,387	1,052,123	67,859	85,865	70,288	
West Central Valley	993.0	3,805,041	23,491	3,781,550	49,488	2,320,645	26,274	8,599	8,599	
West Delaware County	1,708.2	6,429,081	40,410	6,388,671	13,316	3,981,933	-49,126	438,924	-61,728	
West Des Moines	9,086.3	28,265,451	214,949	28,050,502	1,620,492	24,712,577	257,870	0	0	
West Hancock	647.6	2,369,072	15,320	2,353,752	-18,142	1,759,855	14,948	130,640	9,723	
West Harrison	498.5	1,889,806	11,793	1,878,013	46,504	1,195,316	-51,482	0	-62,797	
West Liberty	1,147.1	4,691,892	27,136	4,664,756	-36,097	2,271,528	116,279	102,469	102,469	
West Lyon	782.7	2,850,986	18,516	2,832,470	120,746	1,668,490	18,371	0	-2,614	
West Marshall	868.0	3,356,204	20,535	3,335,669	117,099	1,692,244	28,288	0	0	
West Monona	709.4	2,982,225	16,782	2,965,443	118,779	1,447,359	-12,111	0	-33,801	
West Sioux	731.9	2,973,476	17,315	2,956,161	165,995	1,615,926	-135,830	68,049	-160,012	
Western Dubuque	2,613.7	9,132,946	61,830	9,071,116	-24,254	7,081,166	200,364	193,993	193,993	
Westwood	635.4	1,952,534	15,031	1,937,503	-13,538	1,962,864	-3,822	180,537	82	
Whiting	205.4	670,001	4,858	665,143	-10,712	669,185	946	102,089	1,383	
Williamsburg	1,130.6	4,277,174	26,746	4,250,428	75,389	2,362,239	29,014	0	0	
Wilton	862.7	3,393,546	20,409	3,373,137	-295,898	2,061,456	348,103	287,381	287,381	
Winfield-Mt Union	360.4	1,316,113	8,525	1,307,588	25,179	1,035,854	-31,591	139,901	-39,670	
Winterset	1,611.9	6,768,148	38,131	6,730,017	89,980	3,039,348	29,505	6,226	6,226	
Woden-Crystal Lake	165.2	565,887	3,909	561,978	43,169	574,757	-44,389	90,628	-52,037	
Woodbine	501.5	1,882,962	11,864	1,871,098	137,685	1,250,760	-149,730	267,280	-168,070	
Woodbury Central	593.2	2,358,144	14,032	2,344,112	14,732	1,091,708	24,376	20,853	20,853	

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006	Est. FY 2006	Reduction to	Est. Change in	Est. FY 2006	Est. Change in	Est. FY 2006	Est. FY 2006	Est. Change in
	Budget Enrollment	State Aid from Formula	FY 2006 State Aid from Formula				Property Tax	Budget Guarantee Total	Budget Guarantee
Woodward-Granger	658.0	2,540,938	15,566	2,525,372	-71,346	1,612,783	114,303	120,026	120,026
STATE-WIDE TOTAL	481,722.0	\$ 1,937,908,756	\$ 11,395,762	\$ 1,926,512,994	\$ 33,344,886	\$ 1,031,570,158	\$ 12,086,527	\$ 32,898,828	\$ 1,822,704

**Senate File 2124: Estimated FY 2006 State Foundation Aid and Foundation Property Taxes
with 2.0% Allowable Growth Rate**

District Name	Est. FY 2006 Budget Enrollment	Est. FY 2006 State Aid from Formula	Reduction to FY 2006 State Aid from Formula	Adjusted FY 2006 State Aid	Est. Change in State Aid after Reduction	Est. FY 2006 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2006 Budget Guarantee Total	Est. Change in Budget Guarantee
Maximum	32,010.8	153,526,416	757,256	152,769,160	3,852,021	62,264,244	673,008	670,076	670,076
Minimum	95.3	214,079	2,254	211,742	-358,664	277,617	-427,777	0	-494,909
Range	31,915.48	153,312,337	755,002	152,557,418	4,210,685	61,986,627	1,100,785	670,076	1,164,985
Median	657.3	2,503,003	15,549	2,486,106	36,182	1,471,499	17,777	56,967	0
Average	1,302.0	5,237,591	30,799	5,206,792	90,121	2,788,027	32,666	88,916	4,926
Number of Districts with Increases					231			224	147
Number of Districts with Decreases					139			146	167
					Number of Districts Receiving 101% Budget Adjustment				116
					Number of Districts Receiving 80% Step-Down Budget Adjustment				130
					Total Number of Districts Receiving a Budget Adjustment				246

Notes and Assumptions:

The \$7.5 million AEA reduction is applied to FY 2005 and FY 2006, rather than the \$17.5 million reduction applied in FY 2004.

Budget enrollments are based on Department of Education 2003 projections.

FY 2004 valuations increased by 2.37%; FY 2005 valuations are estimated to decrease 2.93%, and FY 2006 valuations are projected to hold constant.

Foundation Property Taxes include the Uniform Levy and the Additional Levy with adjustments for M&E and Utility Tax Replacement.

Weighting increases include:

	FY 2004	FY 2006
Special Education	2.47%	3.50%
Shared Teacher and Pupil	10.00%	10.00%
At-Risk	-0.51%	0.00%
ESL	11.00%	10.00%

The Budget Guarantee is calculated prior to the fixed appropriation reduction to the FY 2006 State Aid.

Please contact the LSA if there are any questions or concerns regarding this information.

This spreadsheet is based on data available on February 9, 2004.